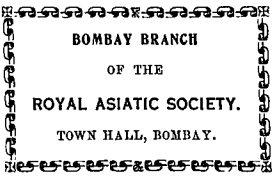
Municipal administration and finances, U.P. of Agra and Oudh, report, 1910-11 to 1912-13



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REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING 31ST MARCH 1911.

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REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1910-11.

No. $\frac{1}{XI-110E}$

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 2nd January 1912.

READ—

The divisional reviews submitted by Commissioners upon the administration and finances of municipalities during the year 1910-11.

Read also—

This Government's (Municipal department) resolution no. 3965, dated the 13th December 1910, on the municipal administration for the year 1909-10.

OBSERVATIONS.—The administration of notified areas will as usual be first mentioned briefly. No material change was made in the constitution of these areas and the number remained the same. The reviewing officers have had no occasion to refer for the orders of the Government any matter connected with their working during the year under review. Formal action was however taken to convert the Act XX town of Bilgram into a notified area, the change having effect from the current year.

For municipalities proper the period was one of transition. The changes made as a result of the recommendations of the Royal Commission on Decentralization, to which allusion was made in the previous resolution, have worked satisfactorily, but as was there observed the larger emancipation of municipal boards cannot be effected till the existing law is modified. A sub-committee of the Provincial Legislative Council has, during the past twelve months, been considering the draft of a bill which had been prepared; but the many and important problems involved of necessity call for careful deliberation, and it is not anticipated that the new bill will become law for some time.

The year, as is evident from an examination of the statistics made in succeeding paragraphs, was very favourable to municipal finances generally. Another outstanding feature was the Provincial Exhibition, which was held in the closing months of the year at the head quarters of the province. A large number of boards sent their secretaries to note the latest hygienic and sanitary appliances which were being exhibited, and it is hoped that this personal examination of the latest improvements of science will help in the advancement of sanitation in the towns. An important matter which calls for notice is the impending change of taxation in more than half the municipalities in which octroi is at present in operation. This subject is more fully dealt with in a later paragraph of this resolution.

Number of municipalities.

2. The number of municipalities remained the same. The population according to the new census returns is 2,871,763 compared with 3,107,121 recorded in the previous year. The variations in the figures of individual towns will be the subject of a detailed separate review in the report on the census operations, but generally the figures indicate the ravages of plague in the past decade. The prevalence of the disease at the time of the census in March 1911 necessitated a second enumeration in the months of June and July in six towns. The provincial total for the year takes into account the figures of the second census in these places, and the two results are so instructive that it is desirable to set them out side by side :—

	Census of March 1911.	Census of June and July 1911.
Aligarh ...	... 63,715	64,707
Shahjahanpur ...	... 68,237	68,785
Cawnpore ...	... 174,031	195,490
Mirzapur ...	... 32,514	55,304
Jaunpur ...	... 30,401	32,880
Fyzabad ...	... 54,636	62,446

Many other towns besides those for which a second census was taken were suffering severely from plague, and it is a safe conclusion that the total municipal population is higher than the census figures would indicate.

Elections.

3. In the 85 municipalities which possess the privilege of electing their members the number of qualified electors rose from 86,287 to 89,893, the percentage of the population being 2·9 and 3·5 according to the population figures for the old and new census respectively as against 2·77 in the previous year. This result, which was anticipated, may be attributed in part to the direct connection now established between local bodies and the Legislative Council and in part to greater activity in revising electoral lists under the new rules for regulating the procedure of municipal elections. With some exceptions boards have generally reported that the rules are satisfactory and introduce a distinct improvement on the methods in operation previously. The Cawnpore board however complains that they do not allow returning officers sufficient time for supervision and the Allahabad board considers them too elaborate. No definite proposals for their amendment have been received, and it is certain that if worked with discretion they will check the abuses which were common under the rules previously in force. The revision of the detailed rules made by boards to prescribe qualifications of electors and candidates was taken up, but will be dealt with in the report for 1911-12.

The statistics of the year indicate that the growth in interest among the electors was maintained, though polls were held in only 60 places as against 63 in the previous year and only 51 per cent. of the qualified electors came forward to vote as against 56 in the year 1909-10. A comparison of the figures of individual towns however yields some remarkable contrasts. The percentage of qualified voters who exercised their privilege was high in the following towns among others—Shahabad 83, Etawah 82, Mainpuri 74, Fyzabad and Jhansi 73, Lucknow 70, Hathras 67, Cawnpore and Saharanpur 58, and Bareilly 52. The statistics of the Bijnor district are particularly worthy of notice. In the four towns in which a poll was taken the percentage was 80 in Dhampur, 72 in Chandpur, 70 in Bijnor and 60 in Nagina. The returns of the group of towns in the Jalaun district are also very satisfactory. On the other hand in Agra the percentage was only 35 and in Meerut 23, while vacancies were uncontested in important places like Hapur, Moradabad, Aligarh, Benares and Muttra. It is also noticeable that in Hardoi, which exhibited a high percentage in 1909-10, only seven persons voted with an electoral roll of 732.

Chairmen.

4. In the resolution last year it was explained that an important change was being introduced by the acceptance of the principle that official chairmen should be replaced by non-officials, wherever circumstances combined to render this possible. During the year under review it was not found possible to extend this system, and the number of boards with non-official chairmen remained at 18 besides the two towns of Fyzabad and Balrampur in each of which a non-official gentleman has been chairman for a considerable time. The change is still recent, and it is perhaps too early for any useful comment to be made on the result of the experiment. The Commissioners of divisions generally report that the work of the non-official chairmen in their divisions has been commendable, and the Commissioner of the Lucknow division considers that the result of the measure may be regarded as promising. Speaking generally, he describes it as tending to rouse local interest and as stimulating non-official activities. In the case of one town, however, the result has not been so successful. A certain amount of local feeling has been excited and some friction has occurred in other places. These remarks sum up the chief difficulty in the matter—a difficulty which has been prominent for some years in Fyzabad. On the whole however the Lieutenant-Governor is satisfied that the change promises to be one which will be justified by results, and he again desires to take this opportunity of thanking the several gentlemen who have taken upon themselves the responsible duty of guiding the affairs of individual boards.

Meetings and attendance of members.

5. In the 87 municipalities the number of meetings held rose slightly from 1,971 to 1,988. The average attendance (23) remained unchanged, and generally the statistics indicate that members were regular in their attendance at meetings, though again in six towns the average was one-half of the members or less. In this number are included the large towns of Benares and Cawnpore. The chairman of the last mentioned place states in explanation of the small average attendance that a very large number of meetings of sub-committees are held, and that members are inclined to attend only those board meetings the agenda paper of which contain items of some interest to them. It is satisfactory to note that the average in Unao has at last exceeded half the number of members.

Revision of octroi and new taxes.

6. The year was one of suspense in matters of taxation, and the decision to abolish octroi in a number of the smaller municipalities was published only towards its close. As was to be expected, few changes were introduced. In three places (Etawah, Budaun and Muzaffarnagar) the octroi schedules were entirely recast. In each of these the number of items in the schedules was considerably reduced, and commodities from which no appreciable income was derived were eliminated. With a view to facilitating the work of assessment and thereby reducing delays at the barriers, twenty-two boards introduced schedules of standard weights or rates for the more common articles imported in cart or animal loads or in headloads. The only extension of the octroi tax occurred in Fyzabad. This board had for some years been considering the question of recouping the income lost by the abolition of octroi on sugar stuffs, and as the need for additional income was clearly demonstrated sanction was eventually given to the enhancement of some of the rates. Khairabad abolished the octroi on foreign tobacco, and it was found necessary to exempt saccharine products from the duty in Kosi.

An important revision of the terminal charges was undertaken by the Cawnpore board to provide additional funds for the extension of the water supply. The opportunity was also taken of making the rates of the tax more equitable, and the work of assessment has been simplified by basing the classification on the tariff schedules of railways. The Cawnpore board also imposed a conservancy tax on the residents of civil lines to cover the cost of scavenging. A similar tax was reimposed at revised rates in Dehra. The only other new impost was a tax on

manufacturers of bricks and tiles in Budaun, but the Mussooree board extended the scope of the tax on animals for slaughter to include animals killed at hotels and similar institutions for the consumption of the residents. The tax on weighmen at Mau Ranipur and the tax on makers of bricks and lime in Hathras were also reimposed at revised rates.

Rules.

7. The work of revising byelaws, which has been carried on for some years, is practically complete and not many new rules were promulgated. In conformity with the suggestion of the Sanitary Conference, of which mention was made in the previous resolution, 12 more towns introduced a rule giving control over the erection of all buildings within municipal limits. Rules for the regulation of tehbazari have been found essential to prevent encroachments, and also as a reasonable means of raising income, and during the year 10 boards made such rules, while in 6 places rules to regulate hand-carts were introduced. The other rules made in the year dealt as usual with the regulation of slaughter houses and paraos, and the sale of meat. Rules were also passed prohibiting the growth of high crops in the vicinity of dwellings. Five municipalities revised their provident fund rules and eight more boards added a special provision for the grant of bonuses to their servants after varying periods of approved service. The municipal board of Mussooree obtained confirmation to revised rules for traffic and for regulating rickshaws kept for hire. It also framed new rules for regulating the use of private slaughter houses. No important tax rules were published in the year. The new tax on manufacturers of bricks at Budaun involved the promulgation of rules for its assessment and recovery, and the rules for a similar tax in Hathras were recast. Revised rules were also framed for the conservancy tax in Dehra.

In the year under review the only additional modification made as a result of the recommendations of the Royal Commission upon Decentralization was in the rules regulating the appointment of health officers. It is now provided that, except in the case of the six largest towns in the province, the Commissioner's sanction only is necessary to the appointment of these officers. But it is also laid down that no person shall be dismissed from such a post, nor shall its emoluments be altered without the sanction of the authority empowered to sanction the appointment. The general question of the improvement of the sanitary services in municipalities is still under consideration. Acting on the suggestions of the Municipal Taxation Committee some material changes in the octroi procedure have been made, with a view to affording relief to importers. The more important of these are detailed below. Provision exists in the rules for the exemption from duty of bona fide passengers' luggage. The Committee however brought to notice that in many instances passengers had been subjected to an unwarrantable degree of inconvenience and annoyance in the examination of their luggage by low-paid officials. A few boards have now exempted such luggage altogether from examination, and in other cases Commissioners have been directed to satisfy themselves that each board is making proper arrangements for the examination, that only responsible officials are employed for the purpose, and that the examination is conducted with discretion. Another important change in system relates to the treatment of goods in transit. Under the former rules such goods had to be passed through municipal limits under the escort of a peon, but this gave rise to opportunities for peculation, and also caused much delay and inconvenience to through trade. The system of escort by peons is no longer compulsory, and boards have been advised to safeguard their interests by appointing additional inspectors to patrol the transit routes. As a consequence of this change the transit refund system became unnecessary, and has been abolished. Complaints have however been received that the change leads to loss by the boards, and the question of revising the form of pass is

under consideration. Grass, fuel and fodder also have been exempted in all places from liability to octroi, and action was taken to eliminate the pie from the octroi accounts, the nearest pice being taken in calculating the octroi payable.

Revision of boundaries.

8. A revision of boundaries was undertaken only in two places. The Amroha board extended the limits under its jurisdiction so as to secure control over the land in the immediate neighbourhood of the inhabited site, and it was found necessary to include an additional area within the boundaries of the Hardwar Union municipality, so as to bring under control the rapid extension of the town in a northerly direction.

Accounts.

9. Eliminating special grants the total income of the year was Rs. 70,38,285 as against Rs. 67,13,946 in the previous year, the rise being due chiefly to a larger income from taxation. The outlay under ordinary service heads was also higher, being Rs. 73,94,739 as compared with Rs. 67, 48,230 in the year 1909-10. As explained in a later paragraph, the real result is concealed by a considerable outlay of a special nature. Charges under the head "extraordinary and debt" rose by Rs. 1,34,752 in consequence of an increase in the sums invested in securities, while with the growth of indebtedness repayments on account of loans were also higher. Bareilly in addition to the fixed instalment paid a sum of Rs. 10,000 in complete liquidation of a loan contracted in the year 1904, and the figure for Naini Tal includes a deferred instalment amounting to Rs. 11,507 pertaining to the year 1909-10.

Balances.

10. The following boards had balances in excess of Rs. 30,000 :—

	Rs.		Rs.
Lucknow	3,06,949	Pilibhit	52,236
Allahabad	2,47,691	Dehra	51,688
Saharanpur	1,89,984	Hapur	48,242
Benares	1,83,800	Jaunpur	43,821
Moradabad	1,64,943	Cawnpore	42,585
Hardwar Union	83,284	Fyzabad	41,467
Koil (Aligarh)	68,292	Gorakhpur	41,419
Naini Tal	65,078	Mussooree	39,979
Agra	62,700	Bareilly	36,637
Khurja	57,294	Shahjahanpur	36,185
Meerut ...	53,997	Budaun	31,913
Roorkee ...	31,308.		

In the case of Agra, Lucknow, Benares, Moradabad, Pilibhit and Mussooree the figures include the balances of loans granted for specific purposes, the largest amounts being in Lucknow (Rs. 1,43,622) and Moradabad (Rs. 1,13,889). The Lucknow board also had in hand an unexpended grant of Rs. 10,000, for the construction of model houses, and in addition Rs. 40,000 is earmarked for other special purposes. The Naini Tal board was unable to utilise during the year a grant of Rs. 15,000, and it received an extraordinary addition of Rs. 8,000 at the close of the year from the sale of a house. The conditions of the year were specially favourable for Allahabad, and this accounts for the enormous cash balance. A portion of this is reserved for particular works, and the board is also committed to heavy expenditure in improving the water works plant. Any available surplus could be applied to the drainage project. Mention has been made in previous resolutions that the Saharanpur board is accumulating funds for an expensive drainage scheme, and in many other cases the sums in hand are kept in reserve for similar works. The balance at Cawnpore, though fairly substantial, is below the minimum required by rule. The increased balance reported from Hardwar is presumably due to accumulations in the fair fund, but no explanation has been offered for the large balance in the small town of Roorkee.

Reserve and minimum balances have been fixed under the new rule now in operation, the amounts in the case of indebted boards receiving the approval of Government. In a few instances boards have not been able to work up to the full amount prescribed.

Octroi receipts.

11. The gross and net receipts from octroi may be compared as under :—

	Gross.	Net.
	Rs.	Rs.
1909-10	44,12,196	35,13,490
1910-11	46,62,754	37,36,230
Difference ...	+2,50,558	+2,22,740

An analysis of the returns by divisions shows that in every case the income was higher than in the preceding year, the largest increases occurring in the Allahabad (Rs. 50,969) and Agra (Rs. 40,270) divisions. Nearly all boards contributed to this result. In Allahabad the receipts rose by Rs. 40,121, the town benefiting by the holding of the Provincial Exhibition in the closing months of the year and by the absence of plague. The towns which contributed most to the additional income in the Agra division were Etawah (Rs. 17,391) and Agra (Rs. 9,570). In the former the increase is attributed to the revision of the octroi schedule and in the case of cloth to the larger imports of valuable stuffs and embroidery for the exhibition fair which was again started after being in abeyance for over fifteen years. The most striking feature in the Agra figures is that a net income of Rs. 8,218 was secured from unrefined sugar, whereas in the previous year the refunds had exceeded the gross takings. In Benares partly as a result of careful management the receipts rose by Rs. 31,748, but the figures for the division were affected by a fall of Rs. 10,064 at Mirzapur, where the shellac trade passed through a period of depression. The town also suffered severely from plague. The smallest increase occurred in the Fyzabad division where the disturbing effects of plague in the chief town in the division prevented the rise in income which had been anticipated from the enhanced rates of duty already mentioned in a previous paragraph.

Generally the larger income enjoyed by boards is attributable to the prosperous conditions prevailing throughout the year. Prosperity is reflected in particular in the grain statistics—especially those of wheat which showed great trade activity—and in those relating to cloth and animals for slaughter. Under the latter head the receipts diminished by Rs. 8,646, the cultivators not being driven to part with their cattle. Under all other heads the figures show a rise. The noticeable increases were in class VII (cloth) Rs. 92,407, in class I (food stuffs) Rs. 77,465, in class VI (tobacco) Rs. 20,480, in class VIII (metals) Rs. 17,070 and in class IV (building materials) Rs. 13,693. Except in the case of Sandila and Fyzabad where the administration is reported to be unsatisfactory, Commissioners of divisions have not commented on the arrangements for supervising the administration of the tax. This is probably due to the fact that the tax itself will be abolished at no distant date in more than half the towns in which it is at present in force. Mention was made in the previous year's resolution of the cases of Sardhana and Mau-Ranipur. In the former the procedure for the abolition of octroi has been completed and in Mau-Ranipur the tax will cease at the close of the current year. The Government of India have given their general approval to the proposal of the Municipal Taxation Committee that steps should be taken to abolish the tax in 42 other towns, the conditions of which had been investigated by the committee. During the current year the subject of its replacement is being considered. It is true that in not a few places the boards have demurred to this measure, but the Lieutenant-Governor is on the whole satisfied that the local authorities are making a praiseworthy effort to give effect to the policy of the Government, a policy the desirability of which is evident from the results of the exhaustive enquiry carried out by the Taxation Committee. The substitution of direct for indirect taxation can never be popular, but it is hoped that when the people have become accustomed to the new system and have overcome their natural reluctance to a change, the results of the policy will be appreciated, as prosperity increases and trade expands. In

30 towns the main substitute suggested by the committee was a terminal charge. This is a tax which raises large questions of principle and issues which are still under the consideration of the Government of India, and pending their decision no change can be made.

Through trade and local consumption.

12. A discussion of the figures representing the apparent consumption of various articles would be to a large extent of academic interest, since, as already stated, octroi is to be removed as the main source of income in many towns at no distant date. It is doubtless due to this cause that Commissioners in their divisional reviews have refrained from criticising the variations in the year's returns, though in some cases the figures are striking.

The prosperous character of the year is reflected in the high incidences for cloth, but it is noticeable that a similar result is not visible in the grain figures, though the total net imports of this commodity rose from 19,226,260 to 20,087,085 maunds. It is true that the average consumption was 7 maunds 14 seers as against 6 maunds 26 seers in the previous twelve months; but this considerable rise in the incidence is mainly attributable to a fall in the municipal population according to the census of 1911, on which the consumption for the year under review has been calculated. The grain incidence was 8 maunds or more in 22 places, the highest figure recorded (21 maunds 31 seers) being that of Hapur. In the previous resolution it was stated that the recorded population of the town was much in defect of the actual population. The recent enumeration shows a larger population, but in spite of this the incidence of consumption has risen again. The town is an important grain centre, and the only explanation of the remarkable figures that can be offered is that stocks have been augmented by very large purchases during the year. To the same cause may be attributed the high incidence (17 maunds 34 seers) of grain in Hathras. Other noticeable figures are Etawah 11 maunds 27 seers, Dehra 12 maunds 10 seers, Lalitpur 10 maunds 27 seers, and Dhampur 10 maunds 4 seers. In the two last mentioned towns octroi will shortly be abolished. The circumstances of Dehra are special, and Etawah has for some years returned a high incidence. No special explanation is offered for the incidences in the remaining 16 towns with a consumption of 8 maunds or more, but in eight of these (Bulandshahr, Firozabad, Khurja, Etah, Ghazipur, Azamgarh, Partabgarh and Kalpi) an examination is hardly necessary owing to the impending relief of trade from octroi. For a similar reason the figures of Sultanpur, Orai and Mau-Ranipur, which are all lower than in the year 1909-10, are of no special interest.

In the resolution last year mention was made of the excessive proportion of the sums paid in refunds to the gross receipts in some cases. This point has not generally been touched on by Commissioners of divisions. It is however observed by the Commissioner of the Fyzabad division that at Bahraich and Sultanpur the percentage of gross collections refunded works out to 31 and 37 respectively, while at Gonda, Nanpara and Bara Banki it is only 6. There can be little doubt that octroi must hamper trade in the former place. The low percentages at Gonda and Nanpara are accounted for by the fact that in each case the business quarter is outside the municipal area.

Receipts from taxes other than octroi.

13. It is satisfactory to note that the receipts from taxes other than octroi show an increase over the figures of the year 1909-10, the total for the two years being Rs. 14,50,097 and Rs. 13,98,242 respectively. The income also exceeded by nearly half a lakh the corresponding figure in the year 1907-8. The addition of Rs. 51,855 is nearly all accounted for under the heads of the terminal tax and toll (Rs. 18,570), the trades and professions tax (Rs. 21,913) and the house tax (Rs. 8,328). The only noticeable diminution (Rs. 3,053) was in the water rate, the yield from this source in Agra falling by Rs. 4,687 owing to defective collections. In other places there was a small increase. Action is now being taken at Agra to see

that the board recovers all its dues. In Cawnpore as a result of general improved conditions and the recovery of trade the terminal tax and toll gave an increased income, and the larger receipts from the house tax are due to good collections and to a revision of the assessment in Meerut.

A new tax was imposed on the makers of bricks in Lucknow. The yield however was considerably short of the estimate as the board found great difficulty in the work of assessment. At Cawnpore improved arrangements for collection led to a small increase in the income from the general trade tax, and the Hapur board derived a more suitable return from the tax on grain pits owing to the better agricultural conditions of the year. It is also satisfactory to observe that the tax on visitors in Benares has proved so productive, the income derived rising to Rs. 40,113 from Rs. 30,436. The pilgrim tax at Fyzabad yielded Rs. 1,528 less than in the year 1909-10 as one of the three fairs at which it was levied was not held. The decrease in receipts from this tax at Hardwar was to be expected, the return of the previous year being exceptionally high.

Incidence of taxation.

14. Comparisons with the incidence of the previous year are vitiated by the results of the recent census which show a general decrease in the municipal population. This, combined with a larger income from taxation, produces a considerable rise in the provincial incidence, the figure of the year being Rs. 1-13-0 as against Rs. 1-9-3 in the preceding year. The hill municipalities of Mussooree and Naini Tal as usual return the highest incidences, but in both these cases the population on the new enumeration has risen, and the incidences as given in the returns are in consequence less. That for Mussooree stands at Rs. 9-7-6 and for Naini Tal at Rs. 7-1-9.

Receipts from sources other than taxation.

15. From sources other than taxation the income rose by Rs. 74,744 as compared with the previous year if special grants are eliminated from the figures of both periods. The most noticeable variations were the following :—

	Rs.
Realizations under special acts	+9,062
Rents	+28,852
Sale of land	+20,386
Conservancy receipts	−43,825
Markets	+2,532
Sale of water	+24,897
Licence fees on handcarts	+6,566

Receipts from the sale of land are in their nature variable. In the year 1909-10 Allahabad obtained large sums from premia on sites leased in connection with the civil lines expansion scheme and in the year under review the receipts at both Benares and Lucknow were augmented from the sale of old materials of houses standing on the alignment of a new road in the former case, and in the case of Lucknow on the site of a new market and in the area taken up for the extension of the civil lines. The Naini Tal board also sold a house for Rs. 8,000 to the Police department.

Closer supervision of the licensing of hackney carriages and improved receipts from pounds are responsible for a larger income under the head of special acts, and it is satisfactory to observe that in most places where there is a special system for the supply of water the receipts from the sale of water showed an increase. The largest rise (Rs. 10,836) was in Lucknow and is attributed to a greater demand in the area not covered by the water rate and to better supervision. There were also noticeable increases in Allahabad, Benares, Meerut and Mussooree, in the case of the last-mentioned town due to connections with the hydro-electric scheme. Municipal boards with water works are alive to the importance of seeing that they receive a fair payment for the water supplied. This consideration receives all the more weight now that in all places there is

a pressing need of adding to the installations to meet increased demands. The licensing of handcarts is usually undertaken as a measure of regulation and protection, but the levy of low rates of fees is a legitimate method of raising income and a large number of boards introduced rules for the purpose in the year under review.

There remain the other three heads—rents, markets, and conservancy receipts—which were specially referred to by the Taxation Committee as sources which should be exploited to the full. The results of the year's working may first be noticed. Several places contributed to the improved receipts from rents, in particular Bareilly, Pilibhit and Cawnpore. The rise of Rs. 4,424 under this head in the case of Roorkee is explained to be mainly due to the realization of arrears. There was no material change in the receipts from markets and slaughter-houses, but it is not unreasonable to expect that the figures of future years will show a marked improvement as boards generally are beginning to realize the potentialities of this source of income. Mention may in particular be made of the markets which the municipal board of Lucknow has in hand. It is however a matter of regret that conservancy receipts show so considerable a fall. The income decreased in several places, one general cause apparently being the exodus of population during the epidemic of plague. Farrukhabad, Agra and Hapur all show smaller receipts, but the most remarkable decreases are reported from Lucknow (Rs. 16,507) and Meerut (Rs. 8,512). Among other causes in Lucknow the raising of the price of sweepings (subsequently cancelled) and the opening of a sullage farm from which cultivators were allowed as an experiment to take the sullage free affected the income, and the Meerut figures fell off owing to a smaller demand from the grass farm. The board of this place also reserved pits containing poudrette to the value of Rs. 7,700 to make a small grass farm, the produce of which it was hoped to be able to dispose of for various purposes in connection with the darbar concentration at Delhi. It is satisfactory to observe that in Cawnpore there was an increase of Rs. 3,503 in conservancy receipts.

A comparison of the proportion of the income of boards derived from sources other than taxation is of some interest. In the year under review the ordinary income exclusive of special grants aggregated Rs. 70,38,285 of which Rs. 51,86,327 was derived from taxes and Rs. 18,51,958 from other sources. The taxation income thus represents 74 per cent. of the ordinary income. It is evidently to the interest of boards to reduce this high percentage. In the previous resolution it was observed that the tendency is for expenditure to rise, and every endeavour should be made to exploit other sources of income so that a fair proportion of the future increased outlay may be met in this manner. Resort to taxation should be the last and not the first step. This consideration is often obscured where octroi provides an easy income. But it has been forcibly brought home to many boards which have had under recent consideration measures for replacing the income obtained from octroi. In several places proposals have been put forward to derive from tehbazari an income which had hitherto been neglected. On the whole it is clear that some boards have been devoting increased attention to this subject and the Lieutenant-Governor is gratified to notice this fact. At the same time there are not a few places where full advantage is not taken of opportunities. His Honour looks to Commissioners to give this subject their particular attention. Of all the towns in the province Shahabad stands out prominently as an example of judicious municipal administration from this point of view. The town is very lightly taxed and of a total income of Rs. 14,434 only Rs. 5,460 is derived from taxation.

Grants and contribution

16. As has been the case in previous years, municipal boards received their share of the special grant of six lakhs for the advancement of primary education through an arrangement with district boards. The assistance obtained by municipalities from other sources during

the year to carry out works of utility was considerable. In all Rs. 3,83,776 was distributed in subsidies. ,The contribution from ordinary provincial revenues was only Rs. 82,216, of which the greater part represented recurring grants. Special grants however of Rs. 6,800 were given to the municipal board of Naini Tal in connection with the provision of a jewel filter for the water works, and of Rs. 10,000 to Agra in consideration of its precarious financial position. The balance of the grants was met from the recurring assignment of five lakhs made by the Government of India for sanitary purposes. In pursuance of the policy of making the Sanitary Board the central controlling authority for the advancement of sanitation in the province, the Lieutenant-Governor entrusted the distribution of part of the assignment to that body. Out of the five lakhs Rs. 1,90,100 was allotted for rural sanitation and other suitable objects, and Rs. 3,01,560 for the improvement of urban sanitation. This latter figure includes a sum of Rs. 3,000 for the construction of some drains in the notified area of Rasra and Rs. 30,000 set aside for the water works project at Mirzapur, for which the municipal board by mistake omitted to take credit. It also includes a grant of Rs. 4,000 made to the Naini Tal board to meet the pay of the special health officer. Mussooree received Rs. 25,000 in fulfilment of the promise of which mention was made in last year's resolution and a sum of Rs. 25,000 was given to Benares in connection with the scheme for making a road to the city railway station. The remaining grants, which were distributed among 20 places, may be classified as Rs. 76,000 for drainage operations, Rs. 64,500 for water supply, Rs. 30,000 for the construction of model houses, Rs. 15,000 for pail dépôts at Naini Tal, Rs. 21,771 for filling in insanitary pits and depressions, and Rs. 7,289 for minor sanitary works. Of individual grants mention may be made of the following: Budaun (Rs. 30,000), Firozabad (Rs. 20,000), and Lakhimpur (Rs. 10,000) received assistance for further work on their drainage schemes. To Muzaffarnagar was given Rs. 7,000 to construct a main drain, while a sum of Rs. 9,000 was allotted to Allahabad to meet the cost of preparing the large scheme of drainage under contemplation. The Allahabad board also received Rs. 34,000 for improvements to the water works plant. Difficulties had been experienced at Jaunpur in keeping the new drains clean and a grant of Rs. 25,000 was made to the board to help it to carry out a project for flushing the drains at an estimated cost of Rs. 36,624. Etawah received special assistance to the extent of Rs. 5,500 to improve the water supply. The amounts given for filling in depressions and pits and for other sanitary works were distributed among 9 places and include Rs. 10,000 to Hardoi, Rs. 4,800 to Muttra, and Rs. 3,000 to Kheri for filling in insanitary pits and Rs. 4,345 to Najibabad for the construction of some minor drains. Three boards undertook experiments in the construction of model houses, and each of these, Allahabad, Lucknow and Ballia, received a grant of Rs. 10,000 for the purpose. These amounts however with some portions of the grants given for other objects of which mention has already been made were not utilized before the year closed. The Lieutenant-Governor is glad to observe that so much assistance has been rendered to measures which will conduce to the improvement of many towns, and with the still more liberal help which has been received from the Government of India for distribution in the current year the effect of the improvements which are being carried out should be very clearly noticeable at no distant date.

For the reasons set out in the resolution on the work of the previous year it is necessary to explain in some detail the operations of the trust funds which have been formed in the three cities of Lucknow, Cawnpore and Allahabad for the purpose of opening out congested areas. The effect of the projects on the sanitary state of the towns is indisputable and is visible particularly in the case of Lucknow, where the execution of the project has advanced rapidly. In Allahabad a start has been made with the actual construction of the road and it is

expected that the work will be completed before the current year closes. In Cawnpore however the operations of the fund were again limited to the acquisition of property and to the payment of interest on the loans which had been contracted. The trustees gave the expropriated owners a year's grace to vacate. This expired in June last and the work of demolition is now in hand. The terms of the trust in each case provided for a grant of 2½ lakhs from provincial revenues, and this undertaking having been fulfilled in the previous year, an attempt may conveniently be made to review the general state of the funds. There were no considerable receipts in Lucknow. The total amounted to only Rs. 18,815, of which Rs. 17,540 represents income from the sale of sites. Expenditure aggregated Rs. 1,75,594, the largest item (Rs. 1,63,961), being on account of compensation, and the year closed with a balance of Rs. 34,926 to the credit of the fund. The first two sections of the Hewett Road have been completed, but up to the close of the year progress with the third section had not been as rapid as was anticipated. Building operations on the first section have been begun, and the drainage of the land on either side of the road has been efficiently secured by means of a pipe sewer connecting with the main intercepting sewer. At Cawnpore a further loan of Rs. 50,000 was taken in addition to the loan of two lakhs contracted in 1909-10. The outlay during the year was Rs. 1,43,359, and at its close there remained a credit balance of Rs. 62,326. The cost of acquisition is not finally determined as several cases in connection with the acquisition proceedings are at present before the civil court. At Allahabad Rs 28,969 was expended on compensation and in beginning the work of actual construction. A balance of Rs. 78,804 remained at the end of the year.

Viewed generally, except in Allahabad, the schemes do not promise to give favourable results from a purely financial standpoint. The following extract taken from the municipal board's report explains clearly the position at Allahabad :—

"Our total receipts to date including the 2½ lakhs grant from Government amount to Rs. 2,70,129; we have expended Rs. 1,91,325, and hold a cash balance of Rs. 78,804. The sanctioned estimate for the construction of the road is Rs. 42,628, out of which Rs. 13,332 has been defrayed, leaving Rs. 29,296 to be provided. Therefore by the time the road is made we shall hope to hold a cash balance of Rs. 40,000, in addition to valuable building sites abutting on the new road and a valuable building estate at Bai-ka-Bagh. The road will undoubtedly be a great improvement and we do not propose to dispose of the sites thereon until the road is open for traffic."

A forecast of the operations in the other two places is not so easy to make. The trustees at Lucknow are however hopeful that "even if there is a deficit, it will be a small one in comparison with the magnitude of the scheme undertaken and the benefits to be derived therefrom." At Cawnpore the position is still very indefinite, for it has not been finally decided how the frontage sites are to be disposed of. As a large loan has been taken repayable in a short period capital is essential, and it is probable that most of the sites will be sold outright. If this occurs it has been estimated that the *net* loss on the project will be about 1½ lakhs.

In contrast to the previous year it is pleasing to note that with one exception municipal boards have given a satisfactory account of the money released by the provincialization of police charges. Of the amount set free Rs. 1,17,958 was applied to the construction of drains and to the paving of lanes, Rs. 1,13,882 to charges on account of loans for public improvements, Rs. 1,16,348 to conservancy reforms, Rs. 6,620 to the repair of police outposts, Rs. 43,389 to education, Rs. 12,761 to the improvement of the water supply, Rs. 12,568 to

medical charges, and Rs. 51,594 to miscellaneous works of a sanitary nature. Over Rs. 35,000 is reserved by three boards for special schemes. From the current year the Government of India have made a special assignment of Rs. 58,000, thus rendering it possible for the Local Government to complete the relief from charges on account of police by taking from local bodies the responsibility of constructing and repairing police outposts.

Loans.

17. Usually the distribution of loans differs considerably from the original estimate. The amount actually utilised in the year under report fell short by a little over four lakhs of the sum provided, the main cause being delay in the preparation of some of the projects. Of the advances made in the year the sums received by Lucknow and Moradabad on account of drainage were in completion of loans granted in previous years. The Cawnpore board also contracted a further loan of Rs. 50,000 in connection with the new road scheme. The cost of the engine at the Benares water works exceeded the original estimate, necessitating an additional advance of Rs. 52,665. A further loan of Rs. 1,50,000 was given for the construction of an important road in Benares, which it is hoped will not only prove of great sanitary value, but will yield a fair return on the outlay. An important project for extending the civil lines of Lucknow was begun from a loan of Rs. 1,75,000. It is anticipated that this scheme also will prove a remunerative undertaking. The Mussooree board required three small loans—Rs. 44,000 for work on the hydro-electric project which had been damaged by heavy rain in the year 1909, and two sums of Rs. 30,000 and Rs. 25,000 for extending water and light connections with private houses. These amounts will be recovered subsequently from the owners of the houses, and the extensions are likely to produce additional income from the charges made for the supply of water and light.

Expenditure.

18. Mention has already been made of the considerable rise in the outlay incurred by municipal boards under the ordinary service heads, the increase over the returns of the year 1909-10 being as much as Rs. 6,46,509. The comparison is to some extent vitiated by the inclusion in the figures of the year under review of some large items of a special nature detailed below. An analysis of each head of expenditure shows that generally boards spent liberally the higher income which they enjoyed in the year. To the increased income is due the rise in the amount paid on account of contributions to cantonment funds representing their share of octroi receipts, while the growth of indebtedness led to larger payments on account of interest on loans. The other more important variations occurred under the following heads, and these may be more fully noticed:—

	Rs.		Rs.
General administration...	−14,138	Hospitals ...	−25,779
Survey of land ...	+10,998	Markets ...	+1,66,148
Lighting ...	+47,938	Arboriculture ...	+18,005
Police ...	−23,616	Buildings ...	+30,151
Water supply ...	−18,632	Roads ...	+1,06,216
Drainage ...	+12,386	Public instruction	+19,460
Conservancy ...	+30,561	Fairs ...	−20,977
Miscellaneous	+2,11,094		

Separate paragraphs are as usual allotted to an examination of the expenditure incurred on water supply, drainage and public instruction. Taking the decreases first, that under fairs is due solely to a smaller outlay on the fairs at Hardwar, while the provincialization of the Thomason Hospital at Agra accounts for a diminution in the expenditure on hospitals. The heading "police" indicates the sums spent on police outposts. This item will disappear from the accounts with effect from the current year as municipal boards have now been relieved of these charges. It may be assumed that the reduced outlay is due to the anticipation of this relief.

The municipal board of Shahjahanpur had a complete survey of the town made with reference to the preparation of a comprehensive scheme of drainage, and this accounts for the special expenditure under the head of survey of land. The higher outlay on general administration is apparently a normal growth of expenditure, while the erection of several minor structures accounts for the small increase on buildings.

There remains the examination of the important heads of expenditure—lighting, conservancy, markets, roads and arboriculture. Public opinion, perhaps not unnaturally, judges municipal administration by the standard of the amenities provided, and it is satisfactory to observe that the expenditure of the year exhibits considerable activity in the direction of adding to the convenience of the intra-municipal population. The considerable outlay of the year under the heads of markets and roads includes sums of Rs. 1,27,210 and 1,49,348 respectively spent by the Benares board on a special scheme, which is designed to connect the city with the Bengal and North-Western Railway station by an excellent road, and to improve the Bisheshargunj market. Even eliminating this special item, the expenditure on markets shows a satisfactory rise over the figure of the year 1909-10, and to the increased outlay several boards contributed. Bareilly, which has been steadily investing money in providing markets, spent Rs. 7,936 more, and there was again a large expenditure by the municipal board of Lucknow, which has embarked on a properly worked out scheme for constructing markets for the sale of various commodities. The increase of Rs. 15,352 in the case of Cawnpore has not been specially mentioned in the board's report, and the other noticeable item under this head is a higher expenditure in Budaun in improving the existing property. An analysis of the figure of expenditure on roads however does not disclose similar activity. If the Benares figures are omitted from the totals of both years, the expenditure of the year under review amounts to only Rs. 4,88,265 as against Rs. 5,30,680 in the year 1909-10. The towns which show the greatest decreases are Lucknow (Rs. 26,153) and Allahabad (Rs. 12,662). In the case of the latter it is explained that the expenditure in 1909-10 was particularly large, while the Lucknow board could not obtain kankar from a quarry for three months in the season owing to the approach road having been itself closed for renewal. On the other hand it is satisfactory to observe that the Cawnpore board arranged to spend a larger sum on improving its roads, and there was also a considerable rise (Rs. 12,360) in the outlay at Agra, half of which is however due to the cost of a steam roller. In the past two years the real expenditure on roads has steadily fallen. The Government cannot view this result with favour. One of the first duties of a board is to maintain in proper order the roads under its control, and the Lieutenant-Governor looks to Commissioners to see that not only is proper provision made in budgets for the upkeep of the roads, but that suitable arrangements are made for the actual disbursement of the sum provided.

In turning to a review of the expenditure on lighting it is pleasing to note the real advance made by boards in improving the lighting of towns. To some extent the improvement in the year is due to a large expenditure of Rs. 76,369 at Mussooree on the project for giving electric light connections with private residences. Omitting however the Mussooree figures for both years the expenditure rose by Rs. 22,919 as compared with 1909-10 and the total outlay works out to 6·5 per cent. of the ordinary income. This is an improvement, but more still remains to be done as the standard which boards have been advised to aim at is 8 per cent. In Allahabad the additional outlay was in part due to the holding of the Provincial Exhibition, while the Lucknow figure includes a large sum incurred in connection with the preparation of a scheme for introducing electric lighting into the municipality. In other cases the increased outlay represents improved arrangements.

Though the expenditure on conservancy does not come up to the total of the year 1908-09 even after excluding the special items of that year, it is still gratifying to observe that boards spent more under this head than in 1909-10. The expenditure at Cawnpore, Benares, Bareilly, Etawah, Muttra and Gorakhpur especially increased, while the decreased expenditure in Lucknow (Rs. 15,152) and Allahabad (Rs. 6,502) does not imply any falling off in the efficiency of the works, but is attributed to careful administration.

The variations under the heads of arboriculture and miscellaneous expenditure are both due to the Lucknow returns. The Aminabad Park scheme is nearing completion, and the miscellaneous expenditure includes a considerable outlay, chiefly from loan funds, on the project for extending the civil lines, of which mention is made in another portion of this resolution.

Water and drainage works.

19. In comparison with the year 1909-10 the total expenditure incurred in the 8 large towns with water works rose by Rs. 7,776 to Rs. 7,22,687. In the previous year a large outlay had occurred at Agra. In the year under review the main increases of expenditure are reported from Allahabad, Lucknow and Naini Tal. At Naini Tal the cost of a jewel filter, the installation of which was mentioned in last year's review, fell on the accounts of the year. The supply at Allahabad was extended to an area opened out in connection with the extension of the civil station, while the increased charge incurred by the Lucknow board represents money spent on minor additions and two new filters. Full details of work done are given in the 16th annual report of the Sanitary Engineer. The period was in general one in which boards were busy examining their plant, with a view to seeing in what directions additions could be made to lessen the increasing pressure on the mains, and to meet the growing demand for water. An extensive project for Cawnpore, at a cost of Rs. 6,66,000, has been approved since the year closed, the board having determined to adopt a new system of filtration which is expected to result in a saving in the charges on account of maintenance. The residents in Benares desire to have a continuous twenty-four hour supply. With the increased pump power already installed at the pumping station the first obstacle to this ambition has been removed, and in the course of the next few years it is intended to undertake further improvements, which will cost about three lakhs. The works at Lucknow are being improved from grants received in the current year. It is not impossible however that the board will eventually find it necessary to add to its liabilities, if all the requirements are to be met. The inadequacy of the supply at Agra has given rise to some dissatisfaction, and to remove this the board will be compelled to incur further expenditure, the approximate amount of which is at present uncertain. Similarly the plant at Allahabad calls urgently for improvements. It is thus evident that the outlay on water works is likely to be very heavy for some years to come. Except at Agra and Lucknow, the finances of the boards are generally satisfactory, but the magnitude of the expenditure which must be faced to keep the water supply up to a proper standard indicates the necessity for cautious administration. As regards new schemes for water supply, that for Mirzapur has received final sanction, and the work is in progress. At Jhansi during the last hot weather the shortage of water became so acute that the board decided to instal a large reservoir in the city, into which water will be brought from an irrigation dam on the Pahuj river.

Judged by the expenditure of the year, which aggregated Rs. 6,95,888, the activity noticed in the previous resolution in improving drainage seems to have been unabated. It is true that the greater part of the outlay was incurred in those towns where extensive operations are being carried out—Lucknow (Rs. 2,06,858), Moradabad (Rs. 1,60,449), Jaunpur (Rs. 66,326), and Firozabad (Rs. 43,368). But this is a feature

which has been prominent in the returns of previous years. In Lucknow the drainage of the areas known as Ghasiari Mandi and Husainganj is nearing completion, and the sullage farms are reported to have given satisfaction. Moradabad, according to the sanctioned estimate, should have practically completed its comprehensive drainage project, but from the remarks in an audit note received during the preparation of the review it appears that before the project can be completed a considerable further outlay will be necessary. If this is so, the question of funds will present great difficulties. The expenditure in both Jaunpur and Fyzabad was directed towards executing selected portions of a complete project. Of other places mention may be made of Benares, where Rs. 37,833 was expended in extending drainage to certain muhallas. But it is not possible in so brief an examination to do credit to the good work which the Lieutenant-Governor is glad to recognise is being done towards the improvement of the sanitary condition of municipalities. This is very evident in a large number of places, and from an analysis of the returns of expenditure on drainage works it would appear that, since the year 1904, in 18 towns either a very large scheme of drainage operations has been undertaken or the most insanitary areas have received attention. A considerable quantity of minor work has also been carried out in many places, but experience has demonstrated that the best value is not secured from an outlay which is not devoted to a scientific project. One of the important functions of the reconstituted Sanitary Board is to direct the sanitary activities of municipalities into the most useful channels. No time was lost in framing a proper programme of works. Previously much labour had been wasted in the preparation of projects which bore no relation to the financial condition of the towns concerned. This defect has now been set right and the programme aims at including only works the execution of which within a reasonable period seems probable. The programme appended to the 16th annual report of the Sanitary Engineer is divided into two parts—works to be undertaken and projects to be prepared. In the former list there are 26 items and in the latter 13. In general a review of the work done towards improving the defective drainage of towns affords good grounds for satisfaction. The one obstacle in the way of carrying out sanitary reform now is not so much the apathy of the public but a lack of sufficient funds. With the changes in taxation, consequent on the abolition of octroi in a large number of municipalities, this limitation may become more pronounced, till a new system of finance has been perfected. Generous assistance however has recently been given from Imperial and Provincial funds. An annual assignment of five lakhs is specially devoted to sanitation, and a large part of this is received by municipalities. In the current year large special grants have also been given by the Government of India.

In the preceding remarks sanitation has been viewed in the main as synonymous with drainage. Undoubtedly the most important of the sanitary measures in towns is the improvement of drainage. But there are other directions in which sanitation has received attention. One of these is the filling up of hollows and depressions. The Sanitary Board allotted a sum of Rs. 21,771 for this purpose. In a previous paragraph a detailed account is given of the new road in Benares and of the operations of the trust funds which have been formed in the three largest towns of the province. To these must be added the schemes for extending, on a systematic plan, the civil station at Lucknow and the city at Bareilly.

Education.

20. A comparison of the number of schools maintained by municipal boards from year to year is not possible as in most towns the municipal board merely pays a contribution to the district board and does not directly manage the schools. The expenditure however, which rose during the year by Rs. 19,460 to Rs. 3,74,585, and works out to

5·35 per cent. of the ordinary income, shows that municipal boards are not unmindful of their duties towards education. The Lieutenant-Governor is gratified to notice the result. This is the third consecutive year in which the outlay on public instruction has exceeded the standard percentage, and His Honour trusts that boards will continue to make adequate provision in future years for this purpose. Of the increased expenditure Lucknow is responsible for Rs 15,523, of which no less than Rs. 12,542 represents money spent on constructing a girls' school, partly from a contribution received in the previous year. The board also improved the equipment of the higher schools and the pay of teachers. It is satisfactory to note that in most of the larger towns, as for example Bareilly, Agra, Meerut and Cawnpore, the outlay shows an increase. The only material fall occurs at Pilibhit, and is due to the provincialization of the high school previously maintained from the proceeds of the Drummondganj trusts. Under the new arrangement the municipal board is required to contribute only such sum as may be needed to provide for special developments of the school, which the Government itself cannot afford, and the recurring charges to be met from the fund cannot exceed Rs. 10,000. Generally it is reported that boards acted up to their obligations in making adequate provision for primary education, but in the Rohilkhand division the Commissioner states that boards do not recognise that primary schools have a first claim on expenditure under the head of education. The Commissioner however speaks encouragingly of the advance made in female education. The towns in the Rohilkhand division have been noticed in other years for the interest taken by them in this branch of education. The number of schools aided or managed by the municipal board at Budaun is 9, at Nagina 7, and at Bareilly 17. Amroha started two new schools, and to the number in Shahjahanpur another was added. The number of aided schools in Meerut rose by 10, but the fact is not specially noticed in the board's report. At Lucknow the number of schools fell by 5, but this was due to a rearrangement of schools in more suitable localities. Improved accommodation is being provided, and the Government has appointed an assistant inspectress for the girls' schools in the city and has sanctioned a trial of the experiment of employing visiting governesses. The board hopes to appoint a lady to this post at an early date. In other places too there are not wanting signs that the movement is advancing. Any real measure of success would have most important results, since the social improvement of the people and the education of the female section of the community are so closely connected.

Investments.

21. There was a large addition to the sum held in securities, five boards having invested various amounts aggregating Rs. 95,800—Mirzapur (Rs. 42,000), Jhansi (Rs. 27,200), Meerut (Rs. 15,600), Ghazipur (Rs. 10,000), and Banda (Rs. 1,000). In some cases the money was being accumulated for the execution of definite schemes, in others it was invested in pursuance of the policy recently adopted by which the balance which boards are required to keep is divided into two portions—the ordinary floating balance which is sufficient to meet ordinary requirements, and a reserve intended to guard against unforeseen fluctuations. This reserve balance will usually be invested.

Finances of indebted municipalities.

22. In compliance with the letter of the Government of India no. 138, dated the 16th August 1898, an examination of the finances of each indebted board is made each year. The result of that examination may now be briefly stated.

Agra.—It was said in last year's resolution that the future outlook of the board financially was not reassuring. Later examinations of the situation indicate that the finances will continue to cause some anxiety to both the board and the Government. In the first revised estimate for the year under review it was anticipated that the board

would close the year with no balance though every possible caution had been exercised in framing the estimate. To tide over this crisis the Government gave a grant of Rs. 10,000 and the board also received a sum of Rs. 2,500 to enable it to make its obligatory grant to the Agra College. In the end there was a satisfactory recovery. Octroi receipts rose by Rs. 9,570 as compared with the year 1909-10, and the board managed to close the year with a cash balance of Rs. 49,500. This temporary improvement is welcome, but the balance in hand, it must be noted, is still Rs. 10,500 short of the prescribed minimum and there is no present possibility of the board being able to provide a sum of Rs. 17,000 required for a reserve balance. Further the water works plant will need additions and very heavy expenditure may be required for the improvement of the drainage system. A general review of the financial situation demonstrates the necessity for exercising the strictest economy and caution.

Allahabad.—The year was a particularly prosperous one for the municipality and the improved condition of the finances was maintained. Excluding special items the ordinary income increased and at the same time reductions were effected in recurring expenditure. In addition to this for various reasons expenditure was below the normal and the year closed with a very large balance. Some portion of this is however earmarked for special purposes. The general result is reassuring, and in the current and future years the revised assessments will bring in an enhanced income from the house tax and water rate. At the same time a more detailed examination of the finances indicates that in normal times the margin of income over expenditure is not too large and the board must continue to take every precaution to husband its resources and carefully supervise expenditure. From its own funds it is not possible at present for the board to take up any material portion of the expensive drainage project, as any available funds will be needed for the extension of the water works plant, the scheme for which has not yet been finally settled.

Almora.—The financial position of the board is not unsatisfactory, and the year closed with a substantial balance. In the current year proposals have been accepted for replacing octroi by a toll tax and a light house tax. The board has received a special donation of Rs. 28,000 to enable it to carry out the project for removing the more urgent defects in the drainage system.

Ballia.—Exclusive of the unexpended grant of Rs. 10,000 the closing balance of the year amounted to Rs. 15,052 and the income during the year exceeded the disbursements. The board will find no difficulty in liquidating the debt, but the Commissioner has noted that it must raise money to meet the cost of the proposed drainage scheme.

Bareilly.—During the year the board discharged the loan contracted in 1904, and it has recently received a loan of Rs. 70,000 for a town extension scheme. The financial position continues to be strong. Income improved. expenditure was liberal, and the year closed with an ample cash balance.

Benares.—The financial position of the board is now perfectly stable. During the year the receipts from octroi rose by Rs. 31,748 and the pilgrim tax yielded nearly Rs. 10,000 more than in the year 1909-10. In the current year a revised assessment of the house tax and water rate will produce further increases of income. On the other hand the board contracted loans aggregating Rs. 2,02,665. Of this sum however 1½ lakhs were devoted to the construction of a new road and a market—a project which will eventually prove remunerative. Recently intimation has been received that the improvement of the water works may necessitate a further loan of three lakhs of rupees.

Budaun.—The financial position is quite satisfactory.

Cawnpore.—The total ordinary income exceeded that of the previous year by Rs. 25,316, a result due mainly to the better return from the terminal tax and toll and also in some measure to the close supervision exercised by the board and its officials. The rise in expenditure was due mainly to the liquidation of unsettled liabilities which had accumulated in previous years. It is believed that no items properly debitable to the year that has closed or previous years now remain unpaid. As the year closed with a cash balance of Rs. 42,585 and clear of all outstandings the financial situation is markedly better than at the end of the year 1909-10. From the 1st March 1911 the revised schedules of the terminal tax and toll came into operation, and the new house tax assessments have effect from the current year. A considerable part of the additional income which is expected from these sources will be absorbed in meeting the annual charge of Rs. 37,000 for the large loan taken since the year closed to carry out improvements in the water works plant. The position is however quite assured.

Chandausi.—The financial results of the year show an improvement over the returns of the previous twelve months. The ordinary income was Rs. 48,528 and the expenditure Rs. 44,682, the balance in hand at the end of the year amounting to Rs. 24,537.

Dehra.—The income of the year exceeded expenditure by over Rs. 14,000, raising the balance in hand to Rs. 51,688. The financial position is sound. The board is considering the question of improving the drainage of the town.

Firozabad.—Considerable progress was made with a portion of the drainage project from a grant of Rs. 20,000 received from the Sanitary Board and the unexpended balance of the loan of Rs. 15,000 contracted in October 1909. The board is in a good position financially and in addition to the regular instalments paid a sum of Rs. 1,000 towards the reduction of the debt.

Fyzabad.—The additional income expected from the enhancement of the rates of octroi duty was not realized owing to the prevalence of plague. The income however was still more than sufficient to cover the regular charges and the financial position appears to be fairly stable. In the current year the board has been able to provide Rs. 15,000 from its own funds to make a start on the drainage project. But with the present resources of the board it is not likely that any material portion of the project can be undertaken.

Hathras.—The board's financial position is quite secure, and no difficulty should be experienced in liquidating the loan.

Jaunpur.—The finances are still in an unsatisfactory condition and will require careful attention. During the year under review economy was observed but an unusual outbreak of plague affected the octroi income which was considerably below the estimated figure. The balance in hand is slightly below the prescribed minimum.

Kashipur.—The position is perfectly stable.

Kosi.—The Commissioner reports that the financial position is good.

Lucknow.—After eliminating special items from both sides of the accounts the income of the year exceeded the expenditure. This result was due entirely to the considerable rise in the octroi receipts which was characteristic of the year. A close examination of the financial position based on the budget for the current year and the past year's actuals indicates the necessity for economy and the desirability of developing existing sources of income. At the same time, provided the board does not take too sanguine a view of its position, there need be no apprehensions as to the stability of the finances. A loan of Rs. 1,75,000

was contracted for the execution of a scheme for expanding the civil lines.

Meerut.—The income of the board is sufficient to meet existing loan liabilities and the ordinary charges of administration, but if any considerable portion of the drainage scheme, the estimate of which exceeds 6½ lakhs, is to be taken in hand it may be necessary to impose additional taxation.

Mirzapur.—A serious decline in the shellac industry combined with a virulent outbreak of plague had a bad effect on the octroi income, which fell by Rs. 10,064. On the whole however the board managed to meet its liabilities without difficulty. The rates of octroi duty have now been enhanced and with the additional income expected from this source the board should have no difficulty in repaying the loan which is being taken for the execution of the water supply project.

Moradabad.—The last instalment of the drainage loan of Rs. 4,82,000 was taken during the year. It is now necessary that the board should take steps to improve its income as it can defray the loan charges for only a short period from its invested funds and available balance. The matter is under consideration.

Mussooree.—The total additional debt contracted by the board, to which allusion was made in the previous resolution, amounted to Rs. 97,000 of which Rs. 53,000 represents loans for water and light connections with the hydro-electric scheme. During the year under review the condition of the finances improved slightly. An analysis of the figures of income and expenditure in connection with the budget for the current year also bears out the view that the board has emerged from the critical situation in which it found itself some years ago. In ordinary circumstances now it should be able to pay its way. The future is largely dependent on the expansion of receipts from the hydro-electric scheme. It is satisfactory to note that a large number of water and light connections were made in the year with the main works, but till a larger income from this source is assured a rigid economy must continue to be practised.

Nagina.—The Commissioner still does not consider the financial condition satisfactory. Since the close of the year proposals have been received for the replacement of octroi by a tax on circumstances and property.

Naini Tal.—The board received grants for special objects aggregating Rs. 25,800 in the year. The finances were well regulated and no difficulty is experienced in meeting existing charges. The question of increasing income in order to improve the sanitary conditions has been settled since the close of the year by an enhancement of the rates of toll.

Pilibhit.—The finances are in a sound condition. Income was maintained, and with expenditure Rs. 1,605 less than in the year 1909-10 the balance in hand rose to Rs. 52,236.

Ujhani.—The financial position is perfectly stable.

Vaccinatio

23. Vaccination work shows a small improvement compared with the previous year, the number of successful primary cases rising to 96,091 from 89,978 and the proportion per mille of population from 31·09 to 32·74. The rise is certainly not large, but the Sanitary Commissioner notes that "it is to be expected that recovery from the epidemic of 1908, which affected vaccination so adversely, cannot be otherwise than slow." Plague too was a disturbing factor, notably in the Benares division and in Etah and Farrukhabad. It is however a matter for satisfaction that in only 14 places was the work reported to be bad or indifferent. In the previous year the results of the Meerut and

Rohilkhand divisions were particularly unsatisfactory, but both areas show a distinct improvement, though the Commissioner of the Meerut division has brought to notice that revaccination needs attention in seven of the towns under his control. In the large towns of Benares, Lucknow and Meerut, which were mentioned in the previous resolution, the results of the year show much improvement, and in general it appears that members paid greater attention to this important branch of municipal administration. The Lieutenant-Governor is pleased to notice that this has been the case and that the remarks made last year have not gone unheeded.

The returns continue to be generally satisfactory, but it is again noted that in Azamgarh the figures are suspicious. It is hoped the board will take steps to remove a reproach which has been levelled at its returns in more than one resolution.

Vital statistics.

24. Vital statistics compare unfavourably with those returned for the year 1909-10. While births increased from 102,772 to 121,640, the mortality was also considerably higher, the number of deaths recorded having risen to 145,606 from 123,463. The excess of deaths over births is equivalent to 8·34 per mille of the population in 1911. Taking individual towns, in 26 the ratio of deaths to 1,000 of the population exceeded 60. This number includes all the municipalities in the Benares division and the two towns in the Gorakhpur division. In 16 of these places the ratio exceeded 70 calculated on the census returns of 1911, viz.—

Kandhla (117·01); Jaunpur (96·53); Kairana (85); Azamgarh (84·36); Khurja (83·98); Mirzapur (82·99); Sandila (81·42); Bela (Partabgarh) (80); Ghazipur (79·22); Chandausi (78·57); Ballia (78·23); Shahabad (76·59); Kasganj (75·79); Shahjahanpur (73·30); Mau-Ranipur (72·77); and Kosi (72·72).

A severe and widespread outbreak of plague with local epidemics of cholera is entirely responsible for these results.

Commissioners have again made no detailed comments on the infantile mortality in towns, but it is satisfactory to learn from the Sanitary Commissioner's report that mortality during 1910 was less than in the previous year, the rates being 270 and 282 respectively. The provincial average for the year (227·3) was exceeded in 40 out of the 87 municipalities. This improvement in spite of the more marked prevalence of plague and cholera is very gratifying, since, as the Sanitary Commissioner observes, infantile mortality is perhaps the safest guide to the general sanitary condition of any place. The importance of this subject has never been lost sight of by the Government, and the Sanitary Commissioner in his report for the year 1910 has detailed a series of measures which have been or are being taken with a view to improve the general hygienic conditions of life. These may be briefly recapitulated. They are the special malaria enquiry, experiments in the prophylactic use of quinine to school children, extension of the sale of quinine, general improvements in conservancy arrangements, training of midwives to assist the poorer population, and the circulation of simple directions for the feeding and care of infants. To this list must be added the large schemes of drainage either under execution or under preparation in several towns and the action being taken under the directions of the Sanitary Board to fill up insanitary pits and hollows. "Results," in the words of the Sanitary Commissioner," cannot be expected at once, but as these measures, once started, continue, there seems good reason to hope that the people will gradually learn some of the fundamental laws of health and that this will lead to a progressive reduction in mortality generally, but more especially in that among infants." A careful study of the statistics of past years demonstrates very forcibly that this end is still far removed, and the Lieutenant-Governor therefore desires

to impress on boards how essential it is that there should be no slackening in the efforts to improve the sanitary condition of the areas under their control.

The accuracy of the statistics registered has not formed the subject of comment by Commissioners of divisions. This is a regrettable omission, and His Honour trusts that Commissioners will in future deal more fully with this matter. Vital statistics are of the utmost importance in testing the value of particular sanitary measures or the extent of general sanitary progress and the efficiency of the registration intimately concerns the community. The recorded figures indicate that the work is defective in some places. The general question of improving the work of both reporting and registering is still undecided as all replies have not yet been received to the circular letter issued by the Government calling for details.

General.

25. On the whole the year leaves an encouraging record of work in municipal administration. To some of the smaller boards the problems of direct taxation with which they are now confronted may lend a tinge of anxiety for the future. But the Lieutenant-Governor is confident that the problems will be faced in a courageous way and that their successful solution will enhance the reality of municipal administration while promoting the prosperity of the people. Faithful service as a municipal commissioner is a most valuable training for public life to the non-official member of the community. Its results are shared by his fellow-citizens and deserve the grateful commendation of the Government.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order of the Hon'ble the Lieutenant-Governor,

R. BURN,

Secretary to Government, United Provinces.

Abstract of statement no. I, showing the constitution of municipal boards (1910-11).

Number of municipalities under Act I of 1900	87	Aggregate number of members of municipal boards—	
Population within municipal limits ...	2,871,763	(*a*) *Ex-officio*	99
Number of towns of which the municipal boards are—		(*b*) Elected	898
(*a*) Elected	...	(*c*) Nominated	178
(*b*) Elected and appointed ...	86	Of the above—	
(*c*) Appointed	1	(*d*) Officials	197
		(*e*) Non-officials	978
		(*f*) Europeans	144
		(*g*) Natives	1,031

Abstract of statement no. II, showing the system of taxation in force, and giving the provincial totals of income (1910-11).

System of taxation.	Municipalities.
Octroi in force in	75
Tax on houses and lands in force in ...	18
Tax on animals and vehicles in force in	19
Tax on professions and trades in force in	58
Tolls on roads and ferries in force in ...	5
Water rate in force in	5
Conservancy (including scavengering and latrine) rates in force in	7
Tax on lake frontage and boats in force in	1
Tax according to circumstances and property in force in	5
Terminal tax in force in	1
Terminal toll in force in	1
Pilgrims' tax in force in	3
Tax on animals for slaughter in force in	1

Total income.	Rs.
Octroi, class I	19,09,783
Octroi, class II	2,03,327
Octroi, class III	1,75,949
Octroi, class IV	2,87,436
Octroi, class V	2,37,166
Octroi, class VI	1,02,123
Octroi, class VII	6,52,536
Octroi, class VIII	1,46,445
Composition for octroi	21,465
Tax on houses and lands	2,68,479
Tax on animals and vehicles	46,542
Tax on professions and trades ...	1,81,443
Tolls on roads and ferries	1,28,013
Water rate	3,26,357
Conservancy (including scavengering and latrine) rates	59,276
Tax on lake frontage and boats ...	868
Tax according to circumstances and property	31,425
Terminal tax	2,53,605
Terminal toll	53,460
Pilgrims' tax	92,526
Tax on animals for slaughter	8,103
Realizations under special Acts ...	1,32,142
Revenue derived from municipal property and powers apart from taxation ...	14,22,603
Grants and contributions (for general and special purposes)	3,76,756
Miscellaneous	2,05,817
Total income of the year excluding opening balance	73,23,645
Extraordinary and debt	9,63,570
Total receipts excluding opening balance ...	82,87,215
Total receipts including opening balance...	1,08,96,794

	Rs. a. p.
Incidence of taxation per head of population	1 13 0
Incidence of income per head of population	2 8 6

Abstract of statement no. III, giving the provincial totals of expenditure (1910-11).

General administration and collection charges.	Rs.
Office establishment, inspection, honorary magistrates' establishment	3,86,984
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, &c.) ...	4,43,935
Collection of tolls on roads and ferries	11,359
Survey of land	17,436
Refunds (other than octroi) ...	15,009
Pensions and gratuities... ...	1,711
Annuities	371
Public safety.	
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	13,514
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	4,59,412
Police (establishment, purchase of clothing, repairs to outposts, &c.)...	19,788
Rewards for the destruction of wild animals and snakes	864
Public health and convenience.	
Water supply... Capital outlay ...	2,49,232
Water supply... Establishment ...	4,88,401
Drainage ... Capital outlay ...	6,03,467
Drainage ... Establishment ...	92,421
Conservancy (including road cleaning and watering) and latrines ...	14,47,776
Hospitals and dispensaries ...	1,67,147
Vaccination	28,594

Public health and convenience—(concluded).	Rs.
Markets and slaughter-houses ...	3,06,294
Pounds	17,998
Dâk bungalows and sarais ...	9,220
Arboriculture, public gardens and experimental cultivation ...	1,01,256
Veterinary charges	5,791
Registration of births and deaths ...	6,071
Public works	8,92,579
Public instruction	3,74,585
Contributions	2,40,484
Miscellaneous.	
Interest on loans. For previous year ...	...
Interest on loans. For current year ...	4,76,666
Actual cost of work done for private individuals	5,883
Miscellaneous	5,10,491
Total expenditure	73,94,739
Extraordinary and debt.	
Investments	93,703
Payment to sinking fund ...	17,531
Repayment of loans	4,58,094
Advances	6,594
Deposits	1,12,057
Total disbursements	80,82,718
Balance.	
Deposits	1,74,518
Actual balance	26,39,558
GRAND TOTAL ...	1,08,96,794

STATEMENT No. I.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1911.

1	2	3	4	5	6	7							
						Number of members of board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
Meerut.	Dehra Dun	1	Dehra ...	Act I of 1900,	29,692	2	2	*14	18	4	14	8	10
		2	Mussooree ...		17,420	...	3	*12	15	4	11	13	2
	Saharanpur.	3	Saharanpur ...		60,497	4	...	*13	17	3	14	5	12
		4	Hardwar Union		28,382	4	...	*13	17	2	15	2	15
		5	Deoband ...		18,390	2	...	*9	11	2	9	1	10
		6	Roorkee ...		13,157	3	...	*9	12	2	10	1	11
	Muzaffarnagar.	7	Muzaffarnagar...		23,365	...	2	*9	11	2	9	1	10
		8	Kandhla ...		8,657	1	1	*9	11	2	9	...	11
		9	Kairana ...		16,293	1	1	*9	11	2	9	...	11
	Meerut ...	10	Meerut ...		76,351	2	3	*16	21	4	17	4	17
		11	Ghaziabad ...		9,381	1	1	*9	11	1	10	...	11
		12	Hapur ...		18,354	2	1	*10	13	2	11	1	12
		13	Sardhana ...		9,242	1	1	*10	12	2	10	...	12
	Bulandshahr.	14	Bulandshahr ...		19,383	...	1	*7	8	2	6	2	6
		15	Khurja ...		27,387	1	1	*9	11	1	10	...	11
		16	Sikandrabad ...		18,833	...	*2	6	8	2	6	...	8
	Aligarh ...	17	Koil (Aligarh)		64,707	2	2	*13	17	3	14	4	13
		18	Hathras ...		36,806	3	1	*13	17	2	15	2	15
		19	Atrauli ...		15,730	1	2	*9	12	2	10	...	12
		20	Sikandra Rao ...		10,069	1	1	*9	11	2	9	...	11
			Divisional total	...	4,22,096	31	25	208	264	46	218	44	220

* Includes chairman.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1911—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Appointed.		Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
						By name.	By virtue of office.						
AGRA.	Muttra ...	21	Muttra ...	Act I of 1900.	53,118	1	3	*13	17	4	13	3	14
		22	Brindaban ...		18,400	1	2	*10	13	3	10	1	12
		23	Kosi ...		6,985	1	2	*10	13	3	10	2	11
	Agra ...	24	Agra† ...		163,082	1	*3	16	20	3	17	3	17
		25	Firozabad ...		13,571	1	...	*10	11	1	10	...	11
	Farrukhabad.	26	Fatehgarh-*cum*-Farrukhabad.		55,340	2	2	*13	17	4	13	2	15
	Mainpuri	27	Mainpuri ...		16,015	2	...	*9	11	1	10	1	10
	Etawah ...	28	Etawah ...		44,776	1	2	*11	14	3	11	3	11
	Etah ...	29	Etah ...		7,295	1	1	*9	11	2	9	1	10
		30	Soron ...		11,360	1	1	*7	9	2	7	1	8
		31	Kasganj ...		15,358	...	2	*9	11	3	8	2	9
		32	Jalesar ...		13,283	1	1	*7	9	2	7	...	9
			Divisional total	...	418,583	13	19	124	156	31	125	19	137
ROHILKHAND.	Bareilly ...	33	Bareilly ...	Act I of 1900.	115,222	4	2	*18	24	3	21	3	21
	Bijnor ...	34	Bijnor ...		17,439	2	...	*8	10	1	9	...	10
		35	Chandpur ...		11,852	*1	...	8	9	...	9	...	9
		36	Dhampur ...		7,328	1	...	*9	10	...	10	1	9
		37	Nagina ...		19,449	2	...	*8	10	1	9	...	10
		38	Najibabad ...		18,249	*2	...	8	10	...	10	...	10
	Budaun ...	39	Budaun ...		38,080	*2	1	9	12	3	9	1	11
		40	Ujhani ...		8,201	1	1	*6	8	1	7	...	8
		41	Sahaswan ...		17,993	2	1	*9	12	2	10	1	11

* Includes chairman.

† The magistrate of the district was ex-officio chairman in the municipality marked †.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1911*—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
ROHILKHAND—(concluded).	Moradabad	42	Moradabad† ...	Act I of 1900.	78,293	2	*3	13	18	3	15	3	15
		43	Chandausi ...		21,662	*3	...	9	12	...	12	...	12
		44	Amroha ...		42,290	*2	1	11	14	2	12	1	13
		45	Sambhal ...		45,276	*2	1	10	13	1	12	...	13
	Shahjahanpur.	46	Shahjahanpur ...		68,785	4	...	*12	16	2	14	2	14
		47	Tilhar ...		18,340	2	...	*8	10	1	9	...	10
	Pilibhit ...	48	Pilibhit ...		31,252	3	...	*9	12	1	11	...	12
		49	Bisalpur ...		10,086	1	1	*9	11	2	9	...	11
			Divisional total	...	569,797	36	11	164	211	23	188	12	199
ALLAHABAD.	Cawnpore ...	50	Cawnpore‡ ...	Act I of 1900.	195,490	7	1	21	29	4	25	6	23
	Fatehpur ...	51	Fatehpur ...		16,743	2	...	*8	10	1	9	...	10
	Banda ...	52	Banda ...		20,920	1	1	*12	14	2	12	1	13
	Allahabad ...	53	Allahabad‡ ...		154,717	4	2	21	27	6	21	8	19
	Jhansi ...	54	Jhansi† ...		54,390	3	*1	10	14	1	13	4	10
		55	Lalitpur ...		12,273	8	*4	...	12	4	8	2	10
		56	Mau Ranipur ...		12,820	2	...	*9	11	3	8	1	10
	Jalaun ...	57	Orai† ...		8,960	...	3*	6	9	3	6	...	9
		58	Kalpi† ...		10,502	...	3*	6	9	3	6	...	9
		59	Kunch† ...		16,450	...	3*	6	9	3	6	...	9
			Divisional total	...	506,195	27	18	99	144	30	114	22	122
BENARES.	Benares ...	60	Benares† ...	Act I of 1900.	199,868	6	*1	21	28	3	25	4	24
	Mirzapur ...	61	Mirzapur ...		55,501	3	..	*13	16	4	12	5	11
	Jaunpur ...	62	Jaunpur ...		32,850	2	1	*13	16	3	13	2	14
	Ghazipur ...	63	Ghazipur ...		22,165	2	1	*13	16	2	14	2	14
	Ballia ...	64	Ballia ...		16,437	2	...	*10	12	3	9	2	10
			Divisional total	...	326,654	15	3	70	88	15	73	15	73

* Includes chairman.

The magistrate of the district was ex-officio chairman in the municipalities marked †.

‡ These municipalities have paid chairmen.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1911—(continued).

1	2	3	4	5	6	7							
						Number of members of board.							
						(*a*)	(*b*)	(*c*)	(*d*)	(*e*)	(*f*)	(*g*)	(*h*)
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	Appointed.		Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
						By name.	By virtue of office.						
GORAKHPUR.	Gorakhpur	65	Gorakhpur ...	Act I of 1900.	48,364	5	...	*15	20	1	19	1	19
	Azamgarh	66	Azamgarh ...		10,834	2	1	*10	13	2	11	1	12
			Divisional total	...	59,198	7	1	25	33	3	30	2	31
KUMAUN.	Almora ...	67	Almora ...	Act I of 1900.	7,745	3	...	*9	12	1	11	2	10
	Naini Tal	68	Naini Tal† ...		16,788	2	*3	5	10	4	6	7	3
		69	Kashipur ...		12,773	...	1	*10	11	1	10	...	11
			Divisional total	...	37,306	5	4	24	33	6	27	9	24
LUCKNOW.	Lucknow...	70	Lucknow† ...	Act I of 1900.	236,075	6	*2	24	32	5	27	5	27
	Unao ...	71	Unao ...		11,809	...	2	*10	12	3	9	2	10
	Rae Bareli	72	Rae Bareli ...		17,329	3	...	*10	13	3	10	2	11
	Sitapur ...	73	Sitapur ...		21,578	1	2	*10	13	3	10	2	11
		74	Khairabad ...		12,769	1	1	*9	11	1	10	...	11
	Hardoi ...	75	Hardoi ...		13,855	2	1	*9	12	2	10	1	11
		76	Shahabad ...		19,545	2	1	*10	13	2	11	...	13
		77	Sandila ...		15,241	3	...	*9	12	...	12	...	12
	Kheri ...	78	Lakhimpur ...		11,431	1	1	*8	10	2	8	...	10
			Divisional total	...	359,632	19	10	99	128	21	107	12	116

* Includes chairman.

The Magistrate of the district was ex officio chairman in the municipalities marked†.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1911—(concluded).

1	2	3	4	5	6	7							
						Number of members of board.							
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
						Appointed.							
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.
FYZABAD.	Fyzabad	79	Fyzabad ...	Act I of 1900.	62,446	2	2	*14	18	2	16	2	16
		80	Tanda ...		19,378	1	1	*11	13	3	10	...	13
	Gonda ...	81	Gonda ...		12,567	2	1	*10	13	2	11	2	11
		82	Balrampur ...		13,937	2	...	9	11	2	9	...	11
	Bahraich	83	Bahraich ...		26,907	1	1	*11	13	3	10	2	11
		84	Nanpara ...		9,782	1	1	*10	12	4	8	1	11
	Sultanpur	85	Sultanpur ...		9,858	2	1	*11	14	2	12	1	13
	Partabgarh	86	Bela (Partabgarh).		6,300	12	...	...	12	3	9	1	11
	Bara Banki	87	Nawabganj (Bara Banki).		14,127	2	1	*9	12	1	11	...	12
			Divisional total	...	175,302	25	8	85	118	22	96	9	109
			GRAND TOTAL	...	2,871,763	178	99	898	1,175	197	978	144	1,031

* Includes chairman.

STATEMENT No. II.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
					Octroi				
					(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun	Dehra ...	1	37,913	26,800	2,576	2,580	3,259	2,611
		Mussooree ...	2	78,138	...	...	...	...	...
	Saharanpur	Saharanpur ...	3	1,68,577	37,110	3,621	1,494	6,734	11,106
		Hardwar Union	4	76,235	25,147	414	1,280	2,815	1,126
		Deoband ...	5	15,990	9,094	594	725	2,190	1,711
		Roorkee ...	6	*26,712	11,093	1,716	1,091	2,542	1,606
	Muzaffarnagar.	Muzaffarnagar...	7	12,824	9,924	957	1,329	1,437	2,056
		Kandhla ...	8	3,160	3,575	288	274	450	363
		Kairana ...	9	1,645	7,585	428	565	262	799
	Meerut ...	Meerut ...	10	67,823	93,238	5,901	8,862	17,546	11,958
		Ghaziabad ...	11	10,858	4,346	546	314	551	423
		Hapur ...	12	†47,802	19,904	508	560	3,420	1,956
		Sardhana ...	13	9,549	5,791	393	298	611	1,031
	Bulandshahr	Bulandshahr ...	14	13,285	13,129	...	1,084	1,606	993
		Khurja ...	15	51,004	19,775	...	761	2,679	1,593
		Sikandrabad ...	16	7,120	10,849	...	537	1,257	953
	Aligarh ...	Koil (Aligarh)	17	47,212	50,905	15,839	2,944	5,668	4,516
		Hathras ...	18	13,817	25,389	...	887	2,130	3,948
		Atrauli ...	19	10,353	8,411	387	347	544	488
		Sikandra Rao...	20	3,913	4,941	1,171	371	405	260
		Divisional total	...	7,03,930	3,87,096	35,339	26,303	56,106	49,497

* Difference of Rs. 117 from the closing balance of last year due to certain adjustments in accounts.

† Difference of Rs. 6,074 from the closing balance of the year 1909-10 due to an inaccurate entry in column 58 of statement III for that year.

of Agra and Oudh during the year ending the 31*st March* 1911.

and taxes.					Serial number of municipality.	ame of municipality.	Name of division and district.	
(*f*) Class VI (Tobacco).	(*g*) Class VII (Cloth).	(*h*) Class VIII (Metals).	(*i*) Composition for octroi.	Total.				
10	11	12	13	14	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.				
2,086	20,527	2,452	...	62,891	1	ehra ...	Dehra Dun	MEERUT.
...	...	...	...	...	2	ussooree ...		
5,963	16,818	3,125	437	86,408	3	haranpur ...	Saharanpur	
607	7,192	1,808	8	40,397	4	ardwar Union		
1,206	6,006	1,129	210	22,865	5	eoband ...		
1,105	4,021	540	404	24,118	6	oorkee ...		
2,803	6,686	1,281	510	26,983	7	uzaffarnagar	Muzaffarnagar.	
137	1,025	137	112	6,361	8	andhla ...		
...	1,974	...	...	11,613	9	airana ...		
4,750	37,196	4,397	3,586	1,87,434	10	eerut ...	Meerut ...	
451	3,565	324	...	10,520	11	aziabad ...		
611	4,621	1,475	...	33,055	12	apur ...		
421	2,300	350	...	11,195	13	rdhana ...		
535	4,911	525	...	22,783	14	landshahr ...	Bulandshahr	
483	5,858	1,252	...	32,501	15	urja ...		
718	3,744	507	...	18,565	16	andrabad ...		
1,895	9,702	5,036	...	96,595	17	il (Aligarh)	Aligarh ...	
1,610	1,123	3,483	...	38,570	18	thras ...		
211	2,184	492	...	13,064	19	auli ...		
210	1,536	191	...	9,085	20	andra Rao...		
25,802	1,40,989	28,604	5,267	7,55,003	...	isional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
				Octroi				
				(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT. Dehra Dun	Dehra ...	1	37,913	26,800	2,576	2,580	3,259	2,611
	Mussooree ...	2	78,138	...	...	...	...	...
Saharanpur	Saharanpur ...	3	1,68,577	37,110	3,621	1,494	6,734	11,106
	Hardwar Union	4	76,235	25,147	414	1,280	2,815	1,126
	Deoband ...	5	15,990	9,094	594	725	2,190	1,711
	Roorkee ...	6	*26,712	11,093	1,716	1,091	2,542	1,606
Muzaffarnagar.	Muzaffarnagar...	7	12,824	9,924	957	1,329	1,437	2,056
	Kandhla ...	8	3,160	3,575	288	274	450	363
	Kairana ...	9	1,645	7,585	428	565	262	799
Meerut ...	Meerut ...	10	67,823	93,238	5,901	8,862	17,546	11,958
	Ghaziabad ...	11	10,858	4,346	546	314	551	423
	Hapur ...	12	†47,802	19,904	508	560	3,420	1,956
	Sardhana ...	13	9,549	5,791	393	298	611	1,031
Bulandshahr	Bulandshahr ...	14	13,285	13,129	...	1,084	1,606	993
	Khurja ...	15	51,004	19,775	...	761	2,679	1,593
	Sikandrabad ...	16	7,120	10,849	...	537	1,257	953
Aligarh ...	Koil (Aligarh)	17	47,212	50,995	15,839	2,944	5,668	4,516
	Hathras ...	18	13,817	25,389	...	887	2,130	3,948
	Atrauli ...	19	10,353	8,411	387	347	544	488
	Sikandra Rao...	20	3,913	4,941	1,171	371	405	260
	Divisional total	...	7,03,930	3,87,096	35,339	26,303	56,106	49,497

* Difference of Rs. 117 from the closing balance of last year due to certain adjustments in accounts.
† Difference of Rs. 6,074 from the closing balance of the year 1909-10 due to an inaccurate entry in column 58 of statement III for that year.

and taxes.

(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	Total.	Serial number of municipality.
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
2,086	20,527	2,452	...	62,891	1
...	...	...	...	...	2
5,963	16,818	3,125	437	86,408	3
607	7,192	1,808	8	40,397	4
1,206	6,006	1,129	210	22,865	5
1,105	4,021	540	404	24,118	6
2,803	6,686	1,281	510	26,983	7
137	1,025	137	112	6,361	8
...	1,974	...	...	11,613	9
4,750	37,196	4,397	3,586	1,87,434	10
451	3,565	324	...	10,520	11
611	4,621	1,475	...	33,055	12
421	2,300	350	...	11,195	13
535	4,911	525	...	22,783	14
483	5,858	1,352	...	32,501	15
718	3,744	507	...	18,565	16
1,895	9,702	5,036	...	96,595	17
1,610	1,123	3,483	...	38,570	18
211	2,184	492	...	13,064	19
210	1,536	191	...	9,085	20
25,802	1,40,989	28,604	5,267	7,55,903	...

Serial number of municipality.	Municipal rates and taxes—						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries.)	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	3,682
2	40,147	3,860	2,467	88,401	...	...	26,343
3	2,728	...	...	...	...	...	...
4	..	...	...	...	...	...	...
5	...	...	1,679	...	...	...	...
6	3,123	...	...	...	...	...	...
7	6,708	600	...	...	...	...	...
8	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...
10	19,262	...	...	...	...	...	...
11	...	...	4,548	...	...	...	...
12	...	...	6,318	...	...	...	...
13	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...
16	...	...	...	...	...	...	...
17	...	...	661	...	...	...	...
18	...	...	11,152	...	...	...	...
19	...	...	54	...	...	...	...
20	...	...	51	...	...	...	...
...	71,968	4,460	26,930	88,401	...	...	30,025

(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	66,573	1
...	...	...	...	...	8,103	...	1,69,321	2
...	...	...	...	...	...	...	89,136	3
...	...	...	...	33,611	...	...	74,008	4
...	...	...	...	...	...	...	24,544	5
...	...	...	...	...	...	...	27,241	6
...	...	...	...	...	...	...	34,291	7
...	...	...	...	...	...	...	6,361	8
...	...	...	...	...	...	...	11,613	9
...	...	...	...	...	...	...	2,06,696	10
...	...	...	...	...	...	...	15,068	11
...	...	...	...	...	...	...	39,373	12
...	...	...	...	...	...	...	11,195	13
...	...	...	...	...	...	...	22,783	14
...	...	...	...	..	...	...	32,501	15
...	...	...	...	...	...	...	18,565	16
...	...	...	...	...	...	...	97,256	17
...	...	...	...	...	...	...	49,722	18
...	...	...	...	...	...	...	13,118	19
...	...	...	...	...	...	...	9,136	20
...	...	...	...	33,611	8,103	...	10,18,501	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licenses for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,072	1,071	...	235	2,378
2	53	...	...	730	783
3	695	350	...	334	1,379
4	2,067	449	...	1,255	3,771
5	578	...	...	...	578
6	527	608	...	...	1,135
7	762	...	...	152	914
8	239	...	...	...	239
9	349	...	...	15	364
10	552	862	...	112	1,526
11	432	80	...	21	533
12	372	68	...	119	559
13	249	...	...	17	266
14	584	837	...	153	1,574
15	917	195	...	64	1,176
16	279	488	...	19	786
17	669	211	...	136	1,016
18	532	73	...	104	709
19	434	68	...	36	538
20	447	104	...	...	551
...	11,809	5,464	...	3,502	20,775

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais, [rest houses], dak bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
3,953	55	223	..	...	2,645	...	1
6,155	75	210	443	250	1,285	...	2
4,170	603	5,462	...	...	7,238	...	3
3,193	539	1,190	...	...	416	...	4
1,242	296	487	...	...	204	...	5
9,219	1,146	94	...	...	...	...	6
665	546	1,361	...	...	1,231	...	7
361	503	...	...	...	777	...	8
298	10	162	...	...	513	...	9
4,381	1,673	11,852	...	...	19,433	...	10
630	3,713	407	...	...	2,257	...	11
292	142	6,023	...	...	798	...	12
127	116	995	...	...	510	...	13
2,210	157	1,010	...	...	2,558	...	14
3,043	154	1,850	...	...	1,656	...	15
716	172	1,720	...	...	700	...	16
4,167	692	3,667	559	...	3,888	...	17
2,461	96	1,693	421	...	3,687	...	18
479	98	1,094	358	...	435	...	19
78	261	484	...	...	684	...	20
47,840	11,047	39,984	1,781	250	50,920	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(a)	35(b)	35(c)	35(d)	35(e)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	279	...
2	5,621	75	...	...	...	11,709
3	...	37	89	...	742	4
4	...	32	...	...	...	...
5	...	...	52	...	...	...
6	...	6	...	...	...	...
7	...	36	...	94	69	67
8	...	2	...	...	...	...
9	...	17	...	...	...	...
10	9,327	108	...	...	4,960	...
11	...	10	...	...	152	229
12	...	12	...	...	295	91
13	...	...	...	...	...	...
14	...	33	...	...	...	...
15	...	17	...	...	475	2
16	...	15	...	...	649	...
17	...	16	...	...	...	442
18	...	4	...	195	420	...
19	...	...	...	...	...	...
20	...	2	...	...	...	...
...	14,948	422	141	289	8,041	12,544

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
566	...	...	...	...	7,721	1
878	...	...	...	...	26,701	2
197	...	...	...	...	18,542	3
225	88	...	...	...	5,683	4
35	...	...	...	...	2,316	5
135	...	...	...	...	10,600	6
403	14	...	...	...	4,486	7
45	...	...	...	...	1,688	8
106	25	...	...	...	1,131	9
1,212	683	...	...	...	53,634	10
236	172	...	...	...	7,806	11
90	77	...	...	...	7,820	12
59	...	...	...	...	1,807	13
820	...	...	...	...	6,788	14
485	...	...	...	...	7,682	15
262	...	...	...	...	4,234	16
600	2,093	...	...	...	16,124	17
393	...	...	...	...	9,370	18
146	...	...	...	...	2,610	19
174	35	...	...	...	1,718	20
7,067	3,187	...	...	...	1,98,461	...

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	400	240	...	330	...	...	...
2	25,096	...	...	46	...	...	...
3	...	...	...	...	...	500	...
4	...	...	...	...	...	...	...
5	...	...	...	...	...	...	...
6	...	...	...	...	...	...	...
7	7,000	...	...	900	...	...	100
8	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...
10	750	...	...	31,793	...	...	...
11	...	...	...	...	...	...	...
12	...	...	...	...	...	...	...
13	...	...	..	...	...	...	...
14	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...
16	...	...	...	100	...	...	...
17	...	...	...	...	..	...	...
18	...	...	...	...	...	...	...
19	...	...	...	...	...	...	...
20	...	...	...	...	...	...	...
...	33,246	240	...	33,169	...	500	100

purposes).			Miscellaneous.				
other sources							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	970	684	715	1,399	79,041	1
...	...	25,142	...	34,170	34,170	2,56,117	2
...	...	500	47	12,204	12,251	1,21,808	3
...	...	...	...	329	329	83,791	4
...	...	...	...	31	31	27,469	5
...	...	...	...	470	470	39,446	6
...	...	8,000	410	65	475	48,166	7
...	...	...	109	80	189	8,477	8
...	...	...	126	85	211	13,319	9
...	...	32,543	...	1,159	1,159	2,95,558	10
...	...	...	3	6	9	23,416	11
...	...	...	...	15	15	47,767	12
...	...	...	...	184	184	13,452	13
...	...	...	13	163	176	31,221	14
...	...	...	19	434	453	41,812	15
...	...	100	12	114	126	23,811	16
...	...	...	...	...	...	1,14,396	17
134	...	134	542	1,062	1,604	61,539	18
...	...	...	...	29	29	16,295	19
...	...	...	7	143	150	11,555	20
134	...	67,389	1,972	51,458	53,430	13,58,556	...

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...
2	...	97,000	...	...	...	...
3	...	...	...	...	...	530
4	...	...	...	...	...	...
5	...	...	...	...	...	...
6	...	...	...	...	...	...
7	...	...	...	...	...	...
8	...	...	...	...	10	...
9	...	...	...	...	6	...
10	...	...	...	...	...	719
11	...	...	...	...	...	...
12	...	...	...	...	...	...
13	...	...	...	...	...	...
14	...	...	...	...	100	...
15	...	...	...	...	...	...
16	...	...	...	...	...	...
17	...	...	...	...	...	...
18	...	...	...	...	...	...
19	...	...	...	...	...	...
20	...	...	...	...	...	...
...	...	97,000	...	...	116	1,249

of Agra and Oudh during the year ending the 31st March 1911.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.
62	63	64	65	66	67	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.			
845	845	79,886	1,17,799	2 3 3	2 10 0	1	Dehra ...	Dehra Dun
360	97,366	3,53,483	4,31,621	9 7 6	14 7 0	2	Mussooree ...	
349	879	1,22,687	2,91,264	1 7 6	2 0 0	3	Saharanpur ...	Saharanpur
192	192	83,983	1,60,218	2 9 9	2 15 3	4	Hardwar Union	
782	782	28,251	44,241	1 5 3	1 8 0	5	Deoband ...	
33	33	39,479	66,191	1 13 6	2 12 6	6	Roorkee ...	
...	...	48,166	60,990	1 7 6	2 1 0	7	Muzaffarnagar	Muzaffarnagar.
...	10	8,487	11,647	0 11 9	0 15 9	8	Kandhla ...	
...	6	13,325	14,970	0 11 6	0 13 0	9	Kairana ...	
568	1,287	2,96,845	3,64,668	1 13 9	3 0 6	10	Meerut ...	Meerut ...
...	...	23,416	34,274	1 9 9	2 8 0	11	Ghaziabad ...	
728	728	48,495	96,297	2 2 3	2 9 6	12	Hapur ...	
50	50	13,502	23,051	1 3 3	1 7 3	13	Sardhana ...	
218	318	31,639	44,924	1 2 9	1 9 9	14	Bulandshahr ...	Bulandshahr
153	153	41,965	92,969	1 3 0	1 8 6	15	Khurja ...	
...	...	23,811	30,931	0 15 0	1 4 3	16	Sikandrabad ...	
136	136	1,14,532	1,61,744	1 8 6	1 12 9	17	Koil (Aligarh)	Aligarh ...
526	526	62,065	75,882	1 5 6	1 10 9	18	Hathras ...	
...	...	16,295	26,648	0 13 3	1 0 6	19	Atrauli ...	
...	...	11,555	15,468	0 14 6	1 2 3	20	Sikandra Rao...	
4,946	1,03,311	14,61,867	21,65,797	2 6 6	3 3 6	...	Divisional total.	

MEERUT.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA. Muttra	Muttra	21	27,969	42,260	2,043	2,971	4,311	2,678
	Brindaban	22	7,156	11,487	101	958	1,709	454
	Kosi	23	7,484	5,572	529	327	1,065	1,090
Agra	Agra	24	63,311	1,73,840	16,831	11,204	14,547	7,340
	Firozabad	25	28,909	12,229	1,008	...	1,359	536
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	26	15,187	44,165	3,102	3,220	5,549	3,673
Mainpuri	Mainpuri	27	3,896	9,626	479	542	857	1,114
Etawah	Etawah	28	15,251	28,003	1,754	1,129	1,919	2,728
Etah	Etah	29	9,111	8,111	296	390	690	497
	Soron	30	6,580	6,180	333	896	1,698	582
	Kasganj	31	18,486	6,912	862	1,136	2,674	2,850
	Jalesar	32	4,890	7,883	750	365	517	641
	Divisional total	...	2,08,730	3,56,268	28,088	23,138	36,895	24,183
ROHILKHAND. Bareilly	Bareilly	33	46,418	86,704	11,012	10,905	17,303	16,065
Bijnor	Bijnor	34	3,012	7,674	480	677	1,167	810
	Chandpur	35	5,615	4,608	411	433	405	938
	Dhampur	36	4,615	4,573	213	446	1,751	552
	Nagina	37	3,386	8,129	734	689	2,477	2,175
	Najibabad	38	8,320	7,983	752	1,561	1,746	2,170
Budaun	Budaun	39	30,016	21,978	2,266	1,474	2,218	2,506
	Ujhani	40	6,937	...	...	...	...	...
	Sahaswan	41	5,197	...	...	...	...	...

Municipal rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
1,594	9,828	2,984	33	68,702	21
231	3,629	721	6	19,296	22
163	1,980	481	...	11,207	23
4,994	43,645	12,128	20	2,84,549	24
234	4,910	839	...	21,115	25
27	1,224	...	...	60,960	26
459	4,299	...	5	17,381	27
1,156	19,829	3,658	40	60,216	28
...	352	588	33	10,957	29
...	3,500	1,390	...	14,579	30
538	3,728	1,437	...	20,137	31
231	1,866	...	...	12,253	32
9,627	98,790	24,226	137	6,01,352	...
1,946	35,256	7,629	548	1,87,368	33
368	2,664	524	36	14,400	34
356	2,151	182	...	9,484	35
515	1,365	1,044	...	10,459	36
824	4,369	878	...	20,275	37
762	4,450	1,297	...	20,721	38
...	8,464	2,180	488	41,574	39
...	...	...	...	...	40
...	...	...	...	...	41

Serial number of municipality.	Municipal rates and						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	...	...	...	...	...	...	...
22	...	...	222	...	...	...	...
23	...	...	551	...	...	...	...
24	...	5,192	...	...	80,103	...	384
25	...	...	72	...	...	...	...
26	...	978	1,047	...	...	...	...
27	...	...	276	...	...	...	...
28	...	139	824	...	...	...	...
29	...	...	1,615	...	...	...	...
30	...	...	645	...	...	...	...
31	...	...	841	...	...	...	...
32	...	...	...	...	...	...	...
...	...	6,309	6,093	...	80,103	...	384
33	4,478	...	4,087	...	...	...	...
34	...	...	780	...	...	...	...
35	...	...	...	...	...	...	...
36	...	...	450	...	...	...	...
37	...	...	263	...	...	...	...
38	...	...	280	...	...	...	...
39	95	...	480	...	...	...	...
40	...	...	...	...	...	...	...
41	...	...	...	...	...	...	...

taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
..	...	...	...	...	...	...	68,702	21
...	...	...	...	...	...	...	19,518	22
...	...	...	...	...	...	...	11,758	23
...	...	...	...	..	...	...	3,70,228	24
...	...	...	...	...	...	...	21,187	25
...	...	...	...	...	...	...	62,985	26
...	...	...	...	...	...	...	17,657	27
...	...	...	...	...	...	...	61,179	28
...	...	...	...	...	...	...	12,572	29
...	...	...	...	...	..	...	15,224	30
...	...	...	...	...	...	...	20,978	31
...	...	...	...	...	...	...	12,253	32
...	...	...	...	...	...	...	6,94,241	...
...	...	...	...	...	...	...	1,95,933	33
...	...	...	...	...	...	...	15,180	34
...	...	...	...	..	...	...	9,484	35
...	...	...	...	...	...	...	10,909	36
...	...	...	...	..	...	...	20,538	37
...	...	...	...	...	...	...	21,001	38
...	...	...	...	...	...	...	42,149	39
..	4,377	...	...	...	...	...	4,377	40
...	6,762	...	...	...	...	...	6,762	41

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
21	920	1,681	...	141	2,742
22	757	62	...	36	855
23	448	81	...	70	599
24	1,067	1,024	...	538	2,629
25	739	...	...	95	834
26	1,382	576	...	182	2,140
27	692	330	...	82	1,104
28	2,236	265	...	218	2,719
29	1,311	...	...	28	1,339
30	857	...	...	5	862
31	593	...	...	34	627
32	957	...	...	12	969
...	11,959	4,019	...	1,441	17,419
33	1,041	2,022	...	868	3,931
34	487	...	...	34	521
35	572	...	...	7	579
36	629	...	...	39	668
37	445	...	...	...	445
38	2,207	...	...	32	2,239
39	903	449	...	41	1,393
40	654	57	...	...	711
41	1,121	56	...	...	1,177

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, sarais [rest houses], dák bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,303	1,479	787	...	...	989	...	21
245	15	1,372	...	...	3	...	22
4,005	2	98	...	...	90	...	23
39,457	5,100	2,142	...	...	3,852	...	24
383	43	582	...	...	640	...	25
3,306	646	18,328	...	...	2,610	...	26
683	8	276	...	...	750	...	27
7,881	1,333	1,237	...	...	546	...	28
3,516	246	222	...	150	771	...	29
195	4	1,348	...	...	635	...	30
303	32	2,910	...	...	2,115	...	31
1,005	100	351	...	...	242	...	32
63,282	9,008	29,653	...	150	13,243	...	...
13,174	7,665	7,723	11,604	...	6,878	...	33
882	262	1,280	...	...	903	...	34
253	...	315	...	...	97	...	35
1,059	67	463	...	...	242	...	36
31	30	466	...	...	181	...	37
132	586	626	...	...	1,061	...	38
15,582	97	2,676	265	...	2,262	...	39
2,405	...	1,016	...	...	482	...	40
4,205	93	1,956	98	...	687	...	41

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(a)	35(b)	35 c)	35(d)	35(e)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	...	24	...	...	...	...
22	...	4	...	...	...	12
23	...	2	...	2,577	...	67
24	30,584	32	...	...	498	...
25	...	6	...	...	...	...
26	..	9	...	...	...	...
27	...	4	...	...	...	...
28	...	52	...	19	...	11
29	...	1	...	1,389	...	...
30	..	...	857	...	...	...
31	...	3	...	...	...	242
32	...	...	...	18	...	34
...	30,584	137	857	4,003	498	366
33	...	96	...	...	940	...
34	...	27	...	...	...	...
35	...	...	...	...	...	...
36	...	10	...	...	...	68
37	...	3	...	...	...	...
38	...	9	...	...	...	...
39	...	6	...	...	...	...
40	...	4	...	...	...	...
41	...	2	...	...	...	...

and powers apart from taxation—*(concluded)*.

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,644	479	...	...	...	7,705	21
293	...	...	...	...	1,944	22
276	...	...	...	...	7,117	23
3,078	...	...	...	...	84,743	24
129	...	...	...	...	1,783	25
776	700	...	...	...	26,375	26
83	...	...	...	...	1,804	27
1,021	674	...	...	...	12,774	28
126	...	...	...	...	6,421	29
250	...	...	...	...	3,289	30
425	...	...	...	...	6,030	31
339	...	...	...	...	2,089	32
8,440	1,853	...	...	...	1,62,074	...
2,053	...	...	298	...	50,431	33
265	...	...	...	...	3,619	34
63	...	...	...	...	728	35
94	...	...	...	...	2,003	36
214	36	...	...	...	961	37
48	532	...	...	...	2,994	38
770	...	...	...	...	21,658	39
153	17	...	...	...	4,077	40
68	...	...	...	...	7,109	41

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	5,058	...	...	88	...	...	...
22	...	...	...	...	...	...	8,500
23	...	...	...	...	...	...	...
24	27,500	...	...	2,900	...	...	...
25	...	...	...	...	...	496	...
26	...	...	...	...	...	...	...
27	...	...	...	...	...	...	...
28	5,500	...	...	...	...	...	...
29	235	...	...	300	...	...	...
30	...	...	...	...	...	...	...
31	...	...	...	...	...	...	...
32	...	...	...	...	...	...	...
...	38,293	...	...	3,288	...	496	8,500
33	...	...	...	...	4,826	...	...
34	...	...	...	25	...	...	...
35	...	...	...	...	...	...	...
36	...	...	...	...	...	...	...
37	2,100	...	...	...	...	...	...
38	4,345	...	...	...	...	...	...
39	...	...	...	...	...	...	676
40	...	...	...	...	...	...	...
41	...	...	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	5,146	719	863	1,582	85,877	21
...	...	8,500	74	48	122	30,939	22
...	...	...	377	...	377	19,851	23
...	...	30,400	4,893	38,208	43,101	5,31,101	24
...	...	496	192	43	235	24,535	25
...	...	...	54	369	423	91,923	26
...	...	...	...	32	32	20,597	27
...	...	5,500	...	963	963	83,135	28
...	...	535	753	115	868	21,735	29
...	...	...	...	79	79	19,454	30
...	...	...	...	...	...	27,635	31
...	...	...	72	179	251	15,562	32
...	...	50,577	7,134	40,899	48,033	9,72,344	...
...	...	4,826	2,470	7,593	10,063	2,65,184	33
...	...	25	71	88	159	19,504	34
...	...	...	...	53	53	10,844	35
...	...	...	...	13	13	13,593	36
...	...	2,100	54	188	242	24,286	37
...	...	4,345	...	690	690	31,269	38
...	1,246	1,922	188	544	732	67,854	39
...	...	...	...	349	349	9,514	40
...	...	...	396	41	437	15,485	41

Serial number of municipality.	Extraordinary and debt.					
		Loans			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	...	...	...	...	...	200
22	...	...	...	...	...	...
23	...	...	...	...	...	...
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	...	10
27	...	...	...	...	...	...
28	...	...	...	...	...	...
29	...	...	...	...	...	...
30	...	...	...	...	100	30
31	...	...	...	...	...	...
32	...	...	...	...	...	...
...	...	...	...	...	100	240
33	...	...	...	...	...	...
34	...	...	...	...	88	...
35	...	...	...	...	...	...
36	...	...	...	...	4	...
37	...	...	...	...	...	...
38	...	...	...	...	...	...
39	...	...	...	...	...	...
40	...	...	...	...	...	...
41	...	...	...	...	60	...

of Agra and Oudh during the year ending the 31*st March* 1911—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
8,128	8,328	94,205	1,22,174	1 4 3	1 9 6	21	Muttra ...	Muttra ...	Agra.
...	...	30,939	38,095	1 1 0	1 10 9	22	Brindaban ...		
...	...	19,851	27,335	1 11 0	2 13 6	23	Kosi ...		
8,878	8,878	5,39,979	6,03,790	2 1 6	3 1 3	24	Agra ...	Agra ...	
20,000	20,000	44,535	73,444	1 9 0	1 13 0	25	Firozabad ...		
205	215	92,138	1,07,325	1 2 0	1 10 6	26	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
165	165	20,762	24,658	1 1 6	1 4 6	27	Mainpuri ...	Mainpuri ...	
4,438	4,438	87,573	1,02,824	1 5 9	1 13 9	28	Etawah ...	Etawah ...	
...	...	21,735	30,846	1 11 9	2 15 9	29	Etah ...	Etah ...	
...	130	19,584	26,164	1 5 6	1 11 3	30	Soron ...		
266	266	27,901	46,387	1 5 9	1 12 9	31	Kasganj ...		
...	...	15,562	20,452	0 14 9	1 2 9	32	Jalesar ...		
42,080	42,420	10,14,764	12,23,494	1 10 6	2 5 3	...	Divisional total.		
64	64	2,65,248	3,11,666	1 11 3	2 4 9	33	Bareilly ...	Bareilly ...	Rohilkhand.
...	88	19,592	22,604	0 14 0	1 2 0	34	Bijnor ...	Bijnor ...	
...	...	10,844	16,459	0 12 9	0 14 9	35	Chandpur ...		
...	4	13,597	18,212	1 7 9	1 13 9	36	Dhampur ...		
462	462	24,748	28,134	1 0 9	1 4 0	37	Nagina ...		
2,166	2,166	33,435	41,755	1 2 6	1 11 6	38	Najibabad ...		
6,314	6,314	74,168	1,04,184	1 1 9	1 12 6	39	Budaun ...	Budaun ...	
3,457	3,457	12,971	19,908	0 8 6	1 2 6	40	Ujhani ...		
1,147	1,207	16,692	21,889	0 6 0	0 13 9	41	Sahaswan ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rate				
					(a)	(b)	(c)	(d)	(e)
					Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND—(*concluded*).	Moradabad...	Moradabad ...	42	66,838	50,184	5,381	3,058	11,031	7,522
		Chandausi ...	43	20,691	16,469	504	486	3,464	4,004
		Amroha ...	44	11,623	18,276	1,701	1,662	3,217	2,603
		Sambhal ...	45	10,075	20,821	1,889	1,936	1,617	2,226
	Shahjahanpur.	Shahjahanpur...	46	40,474	29,649	3,088	1,791	5,766	12,703
		Tilhar	47	24,594	4,753	779	202	2,558	2,776
	Pilibhit ...	Pilibhit ...	48	41,302	16,587	1,093	2,071	2,937	3,005
		Bisalpur ...	49	4,611	2,916	956	311	618	291
		Divisional total	...	3,33,724	3,01,304	31,259	27,702	58,275	60,346
ALLAHABAD.	Cawnpore ...	Cawnpore ...	50	56,874	...	19,713	...	...	...
	Fatehpur ...	Fatehpur ...	51	8,114	7,840	1,205	701	1,032	1,366
	Banda ...	Banda	52	12,115	15,346	730	689	830	1,851
	Allahabad ...	Allahabad ...	53	1,53,600	1,35,483	13,297	13,624	17,614	14,725
	Jhansi ...	Jhansi	54	33,277	36,226	4,941	1,709	3,619	3,560
		Lalitpur ...	55	12,822	6,987	...	448	537	710
		Mau Ranipur...	56	9,656	7,437	79	95	459	770
	Jalaun ...	Orai	57	1,419	4,738	181	200	127	184
		Kalpi	58	2,560	4,607	14	184	413	586
		Kunch... ...	59	5,596	6,237	...	...	250	—34
		Divisional total	...	2,96,033	2,24,301	40,160	17,650	24,881	23,718
BENARES.	Benares ...	Benares ...	60	1,93,723	2,01,347	11,607	17,560	25,890	15,013
	Mirzapur ...	Mirzapur ...	61	54,345	38,718	2,720	11,508	2,892	7,873
	Jaunpur ...	Jaunpur ...	62	86,389	18,409	1,488	4,196	2,604	1,611
	Ghazipur ...	Ghazipur ...	63	32,171	17,397	1,393	1,592	2,565	2,047
	Ballia ...	Ballia	64	14,685	...	...	...	...	...
		Divisional total	...	3,81,313	2,75,871	17,208	34,856	33,951	26,544

and taxes.					
Octroi.					
(f)	(g)	(h)	(i)	Total.	Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
2,174	24,572	1,857	65	1,05,844	42
1,424	7,605	3,937	...	37,893	43
981	4,894	935	...	34,269	44
1,136	4,483	952	...	35,060	45
1,058	14,249	3,467	34	71,805	46
638	5,727	1,078	...	18,511	47
1,290	9,356	2,601	16	38,956	48
224	2,038	443	...	7,797	49
13,696	1,31,643	29,004	1,187	6,54,416	...
...	...	...	...	19,713	50
324	6,702	300	...	19,470	51
689	5,262	449	...	25,846	52
7,583	39,532	9,693	5,137	2,56,688	53
3,573	14,042	2,467	219	70,356	54
418	5,249	722	4	15,075	55
2,294	3,664	297	...	15,095	56
256	1,144	79	...	6,909	57
404	2,760	...	...	8,968	58
948	2,583	...	...	9,984	59
16,489	80,938	14,007	5,360	4,48,104	...
7,335	44,489	17,882	2,076	3,43,199	60
1,832	15,140	...	45	80,728	61
911	7,664	946	949	38,778	62
1,071	5,226	1,562	234	33,087	63
...	...	...	...	...	64
11,149	72,519	20,390	3,304	4,95,792	...

Serial number of municipality.	Municipal rates						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
42	...	...	85	...	...	...	2,221
43	...	977	1,397	...	...	...	...
44	...	...	1,199	...	...	...	...
45	...	...	1,982	...	...	...	...
46	1,383	...	2,121	...	...	...	...
47	...	...	972	...	...	...	...
48	...	...	1,549	...	...	...	...
49	...	...	835	...	...	...	...
...	5,956	977	16,480	...	...	...	2,221
50	64,112	4,951	75,182	...	...	...	...
51	...	146	...	...	...	...	...
52	...	...	645	...	...	...	...
53	44,378	12,260	4,979	...	89,778	...	...
54	4,307	391	941	...	...	...	..
55	...	...	612	...	...	...	...
56	...	...	1,597	...	...	...	...
57	812	...	407	...	...	...	...
58	...	...	1,221	...	...	...	...
59	...	...	2,325	...	...	...	...
...	1,13,609	17,748	87,909	...	89,778	...	...
60	28,583	1,949	...	...	98,733	...	...
61	...	...	...	...	...	...	...
62	...	...	972	108	...	...	...
63	...	...	217	...	...	...	...
64	...	...	...	...	...	...	...
...	28,583	1,949	1,189	108	98,733	...	...

and taxes—*(concluded)*.

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
	Rs.	Rs.	Rs.			Rs.		
...	...	...	...	...	...	...	1,08,150	42
...	...	...	...	...	...	...	40,267	43
...	...	...	...	...	...	...	35,468	44
...	...	...	...	...	...	...	37,042	45
...	...	...	...	...	...	...	75,309	46
...	...	...	...	...	...	...	19,483	47
...	...	...	...	...	...	...	40,505	48
...	...	...	...	...	...	...	8,632	49
...	11,139	...	...	...	...	...	6,91,189	...
...	...	2,53,605	53,460	...	...	...	4,71,023	50
...	...	...	...	...	...	...	19,616	51
...	...	...	...	...	...	...	26,491	52
...	...	...	...	...	...	...	4,08,083	53
...	...	...	...	...	...	...	75,995	54
...	...	...	...	...	...	...	15,687	55
...	...	...	...	...	...	...	16,692	56
...	...	...	...	...	...	...	8,128	57
...	...	...	...	...	...	...	10,189	58
...	...	...	...	...	...	...	12,309	59
...	...	2,53,605	53,460	...	...	...	10,64,213	...
...	...	...	...	40,113	...	...	5,12,577	60
...	...	...	...	...	...	...	80,728	61
...	...	...	...	..	...	...	39,858	62
...	...	...	...	...	..	...	23,304	63
...	6,166	...	...	...	...	...	6,166	64
...	6,616	...	...	40,113	...	...	6,72,633	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licenses for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.		Rs.	Rs.
42	1,219	531	...	127	1,877
43	689	31	...	217	937
44	617	91	...	57	765
45	589	...	...	49	638
46	1,034	557	...	193	1,784
47	410	73	...	34	517
48	1,360	493	...	150	2,003
49	614	...	...	4	618
...	14,591	4,360	...	1,852	20,803
50	1,258	4,272	...	255	5,785
51	931	336	...	28	1,295
52	934	...	...	90	1,024
53	1,117	9,946	...	657	11,720
54	968	282	...	130	1,380
55	1,559	...	...	147	1,706
56	983	...	...	...	983
57	1,174	...	...	42	1,216
58	563	...	...	98	661
59	717	...	...	127	844
...	10,204	14,836	...	1,574	26,614
60	966	1,879	...	1,640	4,485
61	1,525	186	...	...	1,711
62	195	454	...	224	873
63	589	118	...	119	826
64	182	99	...	150	431
...	3,457	2,736	...	2,133	8,326

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,518	1,774	8,484	...	...	5,715	...	42
2,106	229	1,969	...	...	1,895	...	43
229	147	546	...	...	1,016	...	44
738	73	1,116	...	...	262	...	45
30,531	468	5,805	150	...	4,470	...	46
1,571	374	3,256	...	...	3,291	...	47
25,400	1,706	3,764	...	...	2,232	...	48
169	2	270	...	...	542	...	49
1,00,985	13,573	41,731	12,117	...	32,216	...	...
78,096	3,092	4,457	1,039	...	7,806	...	50
271	212	255	271	...	533	...	51
2,860	353	590	...	...	161	...	52
62,226	2,675	3,626	6	...	7,671	...	53
2,347	1,178	1,461	289	...	5,651	...	54
3,146	1,129	338	394	...	1,143	...	55
850	218	690	149	...	681	...	56
1,075	313	170	174	...	...	...	57
793	241	102	284	...	276	...	58
1,140	32	190	323	...	2,610	...	59
1,52,804	9,443	11,879	2,929	...	26,532	...	
33,490	22,001	2,911	...	...	212	...	60
4,944	2,985	950	17	...	3,288	...	61
6,189	140	1,095	575	...	4,481	...	62
8,613	86	1,830	...	...	310	...	63
2,929	590	285	...	...	749	...	64
56,165	25,802	6,171	592	...	9,040	...	

Serial number of municipality	Serial number of municipality.	Revenue derived from municipal property					
		Sale of water.	Copying fees.	Fairs.	Registration fees.	License fees on hand carts.	Miscellaneous.
3	3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
		Rs.	Rs.	Rs	Rs.	Rs.	Rs.
	42	...	22	...	147	1,693	570
	43	...	132	...	...	...	233
	44	...	9	...	...	...	...
	45	...	18	...	...	...	...
	46	...	4	...	...	...	318
	47	...	2	...	2,005	...	...
	48	...	4	...	178	57	...
	49	...	...	...	...	...	36
	...	...	348	...	2,330	2,690	1,225
	50	83,190	72	...	...	2,156	...
	51	...	5	...	...	...	...
	52	...	...	...	56	...	...
	53	37,844	78	...	...	2,830	...
	54	...	16	...	1,350	379	...
	55	...	4	...	2,714	...	...
	56	...	13	...	1,668	...	...
	57	...	75	...	693	...	...
	58	...	14	...	...	...	...
	59	...	21	...	3,112	...	657
	...	1,21,034	298	...	9,593	5,365	657
	60	8,968	684	...	...	1,078	...
	61	...	24	...	...	...	...
	62	...	21	...	...	154	259
	63	...	33	...	...	...	...
	64	...	14	13,502	...	...	...
	...	8,968	776	13,502	...	1,232	259

and powers apart from taxation—*(concluded)*.

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.		Rs.	
1,267	...	...	...	...	22,190	42
595	...	...	...	...	7,159	43
280	...	...	...	...	2,227	44
799	35	...	...	...	3,041	45
454	525	...	...	...	42,725	46
606	...	...	...	...	11,105	47
1,762	...	...	...	...	35,103	48
36	...	...	...	...	1,055	49
9,527	1,145	...	298	...	2,18,185	...
2,107	385	...	...	...	1,82,400	50
52	...	...	...	...	1,599	51
116	...	...	...	...	4,136	52
5,957	...	...	...	...	1,22,913	53
768	623	...	...	...	14,062	54
135	35	...	...	...	9,038	55
89	144	...	...	...	4,502	56
27	...	...	...	...	2,527	57
137	...	...	...	...	1,847	58
92	...	...	...	...	8,177	59
9,480	1,187	...	...	...	3,51,201	...
4,063	...	...	...	...	72,507	60
612	..	...	...	...	12,820	61
426	...	...	...	...	13,340	62
903	...	...	...	...	11,775	63
621	...	..	...	...	18,690	64
6,625	...	...	...	...	1,29,132	...

Serial number of municipality	Serial number of municipality.	Grants and contributions for general and special — From Government.			From local funds.			From
		For general purposes	For educational purposes.	For medical proposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	3	42	43	44	45	46	47	48
		Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
	42	600	...	...	...	...	...	...
	43	...	...	...	...	...	...	...
	44	...	...	...	...	...	...	...
	45	...	...	...	...	...	...	...
	46	260	...	...	...	320	...	...
	47	...	80	...	...	...	...	...
	48	...	...	...	...	...	...	...
	49	...	...	...	...	...	...	...
	...	7,305	80	...	25	5,146	...	676
	50	3,902	...	...	...	855	...	...
	51	...	...	...	...	...	...	...
	52	...	...	...	...	...	...	...
	53	72,226	...	...	2,360	...	...	1,080
	54	1,739	...	...	...	242	...	...
	55	...	...	...	...	...	...	...
	56	...	...	...	818	84	...	...
	57	...	...	...	...	...	...	...
	58	...	...	...	...	...	...	1,467
	59	...	...	...	...	...	...	...
	...	77,858	...	...	3,178	1,181	...	2,547
	60	25,000	1,000	...	...	...	...	...
	61	...	...	...	2,000	...	...	...
	62	27,070	...	...	...	...	...	...
	63	...	...	...	...	...	...	...
	64	10,000	...	...	...	244	...	...
	...	62,070	1,000	...	2,000	244	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	600	189	925	1,114	1,33,931	42
...	...	...	50	115	165	48,528	43
...	...	...	8	187	195	38,655	44
...	...	...	10	308	318	41,039	45
...	...	580	35	328	363	1,20,761	46
...	...	80	24	420	444	31,629	47
...	...	...	7	776	783	78,394	48
...	...	...	...	145	145	10,450	49
...	1,246	14,478	3,502	12,763	16,265	9,60,920	...
...	...	4,757	...	9,417	9,417	6,73,382	50
...	...	...	152	180	332	22,842	51
...	...	...	...	381	381	32,032	52
...	...	75,666	131	3,139	3,270	6,21,652	53
...	...	1,972	515	1,496	2,011	95,420	54
...	...	...	...	317	317	26,748	55
...	...	902	...	372	372	23,451	56
...	...	...	...	323	323	12,194	57
...	...	1,467	...	...	...	14,164	58
...	...	...	...	...	...	21,330	59
...	...	84,764	798	15,625	16,423	15,43,215	...
...	...	26,000	549	16,842	17,391	6,32,960	60
...	...	2,000	8	1,338	1,346	98,605	61
...	...	27,070	...	506	506	81,647	62
...	...	...	42	92	134	46,039	63
...	...	10,244	...	241	241	35,772	64
...	...	65,314	599	19,019	19,618	8,95,023	...

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.			Rs.	Rs.
42	...	2,39,000	...	...	2,000	...
43	...	...	...	...	...	...
44	...	...	...	...	8	...
45	...	...	...	...	...	...
46	...	...	...	...	1,008	...
47	...	...	...	...	...	..
48	...	...	...	...	58	...
49	...	...	...	...	...	...
...	...	2,39,000	...	...	3,226	...
50	...	...	...	...	100	...
51	...	...	...	...	...	...
52	...	...	...	...	...	...
53	...	...	...	...	180	...
54	...	...	...	...	...	...
55	...	...	...	...	...	...
56	...	...	...	...	...	...
57	...	...	...	...	...	...
58	...	...	...	...	...	...
59	...	...	...	...	...	...
...	...	...	...	...	280	...
60	...	2,02,665	...	...	50	...
61	...	...	...	...	331	185
62	...	...	...	...	...	...
63	...	...	...	...	...	...
64	...	...	...	...	...	...
...	...	2,02,665	...	...	431	185

of Agra and Oudh during the year ending the 31st March 1911—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.
62	63	64	65	66	67	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.			
12,990	2,53,990	3,87,921	4,54,759	1 6 0	1 11 3	42	Moradabad ...	Rohilkhand—(*concluded.*)
...	...	48,528	69,219	1 13 9	2 3 9	43	Chandausi ...	Moradabad
737	745	39,400	51,023	0 13 6	0 14 6	44	Amroha ...	
223	223	41,262	51,337	0 13 0	0 14 6	45	Sambhal ...	
2,063	3,071	1,23,832	1,64,306	1 0 9	1 11 6	46	Shahjahanpur ...	Shahjahanpur.
1,475	1,475	33,104	57,698	1 1 0	1 11 6	47	Tilhar ...	
98	156	78,550	1,19,852	1 4 9	2 8 0	48	Pilibhit ...	Pilibhit ...
...	...	10,450	15,061	0 13 8	1 0 6	49	Bisalpur ...	
31,196	2,73,422	12,34,342	15,68,066	1 3 6	1 11 0	...	Divisional total.	
...	100	6,73,482	7,30,356	2 3 9	3 4 6	50	Cawnpore ...	Cawnpore ... Allahabad.
...	...	22,842	30,956	1 3 9	1 5 9	51	Fatehpur ...	Fatehpur ...
...	...	32,032	44,147	1 4 3	1 8 6	52	Banda ...	Banda ...
...	180	6,21,832	7,75,432	2 8 6	3 14 6	53	Allahabad ...	Allahabad ...
4,042	4,042	99,462	1,32,739	1 2 9	1 8 6	54	Jhansi ...	Jhansi ...
395	395	27,143	39,965	1 4 6	2 2 9	55	Lalitpur ...	
...	...	23,451	33,107	1 4 9	1 13 3	56	Mau Ranipur ...	
155	155	12,349	13,768	0 14 9	1 6 0	57	Orai ...	Jalaun ...
...	...	14,164	16,724	0 15 6	1 5 6	58	Kalpi ...	
644	644	21,974	27,570	0 12 0	1 4 9	59	Kunch ...	
5,236	5,516	15,48,731	18,44,764	2 1 9	3 1 0	...	Divisional total.	
21,433	2,24,148	8,57,108	10,50,831	2 8 3	3 2 0	60	Benares ...	Benares ... Benares.
2,155	2,721	1,01,326	1,55,671	1 7 3	1 12 6	61	Mirzapur ...	Mirzapur ...
175	175	81,822	1,68,211	1 3 3	2 7 9	62	Jaunpur ...	Jaunpur ...
...	...	46,039	78,210	1 8 0	2 1 0	63	Ghazipur ...	Ghazipur ...
...	..	35,772	50,457	0 6 0	2 2 9	64	Ballia ...	Ballia ...
23,763	2,27,044	11,22,067	15,03,380	2 1 0	2 11 9	...	Divisional total.	

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
					(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	Gorakhpur ...	65	39,244	39,109	5,234	3,521	7,330	3,213
	Azamgarh...	Azamgarh ...	66	21,383	4,844	918	976	700	996
		Divisional total	...	60,627	43,953	6,152	4,497	8,030	4,209
KUMAUN.	Almora ...	Almora ...	67	2,371	2,911	891	776	...	307
	Naini Tal ...	Naini Tal ...	68	79,827	...	...	...	...	...
		Kashipur ...	69	9,566	...	...	...	...	...
		Divisional total	...	91,764	2,911	891	776	...	307
LUCKNOW.	Lucknow ...	Lucknow ...	70	4,17,582	2,22,361	35,183	33,007	51,600	34,231
	Unao ...	Unao ...	71	3,740	...	...	...	...	...
	Rae Bareli	Rae Bareli ...	72	11,367	9,506	1,089	1,236	1,212	1,545
	Sitapur ...	Sitapur ...	73	4,683	7,860	724	717	1,213	836
		Khairabad ...	74	2,848	5,105	...	266	567	560
	Hardoi ...	Hardoi ...	75	4,460	...	...	...	...	...
		Shahabad ...	76	7,796	...	...	...	...	...
		Sandila ...	77	8,438	7,070	416	227	549	1,143
	Kheri ...	Lakhimpur ...	78	2,505	...	...	...	...	...
		Divisional total	...	4,63,419	2,51,902	37,412	35,453	55,141	38,315

rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
5,286	19,138	3,537	12	86,380	65
447	4,742	1,147	4	14,774	66
5,733	23,880	4,684	16	1,01,154	...
557	4,953	1,089	60	11,544	67
...	...	...	...	...	68
...	...	...	...	...	69
557	4,953	1,089	60	11,544	...
13,368	60,816	12,256	5,513	4,68,335	70
...	...	...	...	...	71
367	3,380	584	49	19,468	72
962	851	1,553	132	14,848	73
1	...	191	...	6,690	74
...	...	...	...	...	75
...	...	...	...	...	76
292	3,769	664	...	14,130	77
...	...	...	...	...	78
14,990	69,316	15,248	5,694	5,23,471	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	947	555	...	...	...	...
66	...	205	2,569	...	...	...	...
...	...	1,152	3,124	...	...	...	...
67	...	...	...	...	...	...	2,735
68	36,251	2,328	...	29,838	26,306	...	23,719
69	...	...	...	7,409	...	...	...
...	36,251	2,328	...	37,247	26,306	...	26,454
70	...	10,399	5,299	2,257	31,437	...	...
71	4,865	356	1,428	...	...	...	...
72	...	386	738	...	...	...	...
73	...	...	4,390	...	...	...	...
74	...	...	1,498	...	...	...	...
75	2,093	...	7,488	...	...	...	...
76	1,267	...	4,193	...	...	...	...
77	...	...	830	...	...	...	...
78	3,887	...	6,460	...	...	...	192
...	12,112	11,141	32,324	2,257	31,437	...	192

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	87,882	65
...	...	...	...	...	...	...	17,548	66
...	...	...	...	...	...	...	1,05,430	...
...	...	...	...	...	...	...	14,279	67
868	...	...	...	...	...	...	1,19,310	68
...	3,880	...	...	...	...	...	11,289	69
868	3,880	...	...	...	...	...	1,44,878	...
...	...	...	...	...	...	...	5,17,727	70
...	...	...	...	...	...	...	6,640	71
...	...	...	...	...	...	...	20,592	72
...	...	...	...	...	...	...	19,238	73
...	...	...	...	...	...	...	8,188	74
...	...	...	...	...	...	...	9,581	75
...	...	...	...	...	...	...	5,460	76
...	...	...	...	...	...	...	14,960	77
...	...	...	...	...	...	...	10,539	78
...	...	...	...	...	...	...	6,12,934	...

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
65	2,316	596	...	227	3,139
66	279	177	...	25	481
...	2,595	773	...	252	3,620
67	118	...	...	52	170
68	74	...	...	484	558
69	2,676	...	...	22	2,698
...	2,868	...	...	558	3,426
70	1,769	7,470	...	708	9,947
71	862	211	...	...	1,073
72	912	335	...	91	1,338
73	833	209	...	177	1,219
74	740	37	...	16	793
75	1,852	128	...	74	2,054
76	426	25	...	23	474
77	859	107	...	49	1,015
78	861	42	...	122	1,025
...	9,114	8,564	...	1,260	18,938

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest-houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,848	354	1,402	...	...	1,336	...	65
153	279	774	3	...	1,414	...	66
4,001	633	2,176	3	...	2,750	...	...
697	...	...	...	...	942	...	67
11,100	8,407	176	...	...	5,383	...	68
455	112	2,212	...	...	1,025	...	69
12,252	8,519	2,388	...	...	7,350	...	...
16,019	56,255	15,947	3,558	444	7,473	...	70
216	...	219	...	...	1,841	...	71
1,879	1,553	733	...	2	4,883	...	72
15,128	1,614	562	...	...	4,226	...	73
1,694	30	...	...	...	587	...	74
3,322	2,616	1,293	...	...	1,013	...	75
4,564	15	1,053	...	...	1,014	...	76
1,187	41	445	...	...	340	...	77
9,907	1,276	258	...	...	1,050	...	78
53,916	63,330	20,510	3,558	446	22,427	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(a)	35(b)	35(c)	35(d)	35(e)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	29	...	...	94	...
66	...	...	...	...	...	...
...	...	29	...	...	94	...
67	25	...	...	...	...	70
68	8,711	64	...	...	...	2,411
69	...	...	...	...	...	...
...	8,736	64	...	...	...	2,481
70	70,218	35	...	...	688	1,234
71	...	8	...	269	...	49
72	...	14	...	...	337	207
73	...	13	...	467	190	390
74	...	24	...	...	...	...
75	...	11	...	...	178	...
76	...	...	...	1,244	...	...
77	...	...	...	...	...	...
78	...	4	572	...	10	322
...	70,218	109	572	1,980	1,403	2,202

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
795	341	...	...	...	8,199	65
346	...	...	...	...	2,969	66
1,141	341	...	...	...	11,168	...
159	11	...	...	...	1,904	67
1,252	...	...	...	...	37,504	68
181	...	...	...	...	3,985	69
1,592	11	...	...	...	43,393	...
5,505	...	...	...	...	1,77,376	70
240	...	...	...	...	2,842	71
244	...	...	...	...	9,832	72
188	245	...	...	...	23,023	73
28	32	...	...	...	2,395	74
317	...	...	...	...	8,750	75
71	...	...	...	...	7,961	76
121	5	...	..	...	2,139	77
86	262	...	...	...	13,747	78
6,800	544	...	...	...	2,48,065	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	...	...	70	544	...	...
66	...	...	...	...	...	...	...
...	...	...	...	70	544	...	...
67	...	...	...	...	...	...	...
68	25,800	...	...	...	...	...	...
69	1,900	...	...	...	...	...	...
...	27,700	...	...	...	...	...	...
70	35,150	873	400	...	...	...	5,429
71	...	...	...	...	...	...	...
72	1,030	...	...	...	...	500	...
73	...	...	...	400	...	...	326
74	...	...	...	...	...	...	...
75	10,000	...	...	...	...	...	...
76	...	...	...	...	...	...	...
77	...	...	...	...	...	...	...
78	10,000	...	...	...	...	...	...
...	56,180	873	400	400	...	500	5,755

other sources.			Miscellaneous.			Total income of year excluding opening balance.	Serial number of municipality.
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.		
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	614	557	788	1,345	1,01,179	65
...	...	...	206	217	423	21,421	66
...	...	614	763	1,005	1,768	1,22,600	...
...	...	...	...	1,162	1,162	17,515	67
...	...	25,800	660	1,831	2,491	1,85,663	68
...	...	1,900	...	63	63	19,935	69
...	...	27,700	660	3,056	3,716	2,23,113	...
1,352	...	43,204	993	42,005	42,998	7,91,252	70
...	...	...	83	...	83	10,647	71
...	...	1,530	383	348	731	34,023	72
...	...	726	126	136	262	44,168	73
...	...	...	...	294	294	11,670	74
...	...	10,000	...	125	125	30,510	75
...	...	...	...	539	539	14,434	76
...	...	...	...	56	56	18,170	77
...	...	10,000	...	...	...	35,311	78
1,352	...	67,460	1,585	43,503	45,088	9,90,485	...

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	...	...	...	...	...
66	...	...	...	...	...	...
...	...	...	...	...	...	...
67	...	...	...	...	...	...
68	...	...	...	...	...	...
69	...	...	...	...	...	...
...	...	...	...	...	...	...
70	...	2,90,000	...	...	90	...
71	...	...	...	...	...	...
72	...	...	...	...	...	...
73	...	...	...	...	...	...
74	...	...	...	...	65	...
75	...	...	...	...	...	...
76	...	...	...	...	...	...
77	...	...	...	...	...	...
78	...	...	...	...	77	205
...	...	2,90,000	...	...	232	205

Agra and Oudh during the year ending the 31*st March* 1911—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
5,717	5,717	1,06,896	1,46,140	1 13 0	2 1 6	65	Gorakhpur ...	Gorakhpur...	Gorakhpur.
244	244	21,665	43,048	1 9 3	1 1 6	66	Azamgarh ...	Azamgarh...	
5,961	5,961	1,28,561	1,89,188	1 12 6	2 1 0	...	Divisional total.		
...	...	17,515	19,886	1 13 6	2 4 3	67	Almora ...	Almora ...	Kumaun.
63	63	1,85,726	2,65,553	7 1 9	11 1 0	68	Naini Tal ..	Naini Tal ...	
...	...	19,935	29,501	0 14 0	1 9 0	69	Kashipur ...		
63	63	2,23,176	3,14,940	3 14 3	5 15 9	...	Divisional total.		
11,583	3,01,673	10,92,925	15,10,507	1 15 9	3 2 3	70	Lucknow ...	Lucknow ...	Lucknow.
...	...	10,647	14,387	0 9 0	0 14 6	71	Unao ...	Unao ...	
...	...	34,023	45,390	1 3 0	1 15 6	72	Rae Bareli ...	Rae Bareli...	
195	195	44,663	49,346	0 13 6	2 0 3	73	Sitapur ...	Sitapur ...	
...	65	11,735	14,583	0 10 3	0 14 6	74	Khairabad ...		
...	...	30,510	34,970	0 10 0	2 3 3	75	Hardoi ...	Hardoi ...	
...	...	14,434	22,230	0 4 6	0 11 9	76	Shahabad ...		
...	...	18,170	26,608	0 15 9	1 3 0	77	Sandila ...		
200	482	35,793	38,298	0 14 9	3 1 6	78	Lakhimpur ...	Kheri ...	
11,978	3,02,415	12,92,900	17,56,319	1 11 3	2 12 0	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD. Fyzabad ...	Fyzabad ...	79	* 40,378	26,977	2,886	2,556	8,348	3,828
	Tanda ...	80	2,169	...	...	...	...	...
Gonda ...	Gonda ...	81	9,313	5,810	856	699	1,204	1,533
	Balrampur ...	82	1,109	...	...	...	...	...
Bahraich ...	Bahraich ...	83	8,705	12,627	1,076	627	1,293	1,708
	Nanpara ...	84	469	3,594	768	188	376	714
Sultanpur ...	Sultanpur ...	85	2,436	5,112	301	380	718	553
Partabgarh ...	Bela (Partabgarh).	86	2,635	4,631	389	558	481	429
Bara Banki...	Nawabganj (Bara Banki).	87	2,825	6,826	542	566	1,737	1,282
	Divisional total	...	70,039	65,577	6,818	5,574	14,157	10,047
	GRAND TOTAL, 1910-1911.	...	26,09,579	19,09,783	2,03,327	1,75,949	2,87,436	2,37,166
	Grand total, 1909-1910.	...	*21,58,705*	*18,32,318*	*2,11,973*	*1,71,951*	*2,73,743*	*2,32,657*

* Difference of Rs. 26 from the closing balance of certain drawing instruments

rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
1,435	10,296	3,212	50	59,588	79
...	...	...	...	...	80
431	4,029	1,169	32	15,763	81
...	...	...	...	...	82
1,550	6,434	2,301	169	27,785	83
208	2,415	182	...	8,445	84
...	1,795	647	91	9,597	85
201	3,920	725	68	11,402	86
255	619	957	30	12,814	87
4,080	29,508	9,193	440	1,45,394	...
1,02,123	6,52,536	1,46,445	21,465	37,36,230	...
81,643	*5,60,129*	*1,29,375*	*19,701*	*35,13,490*	...

last year due to an adjustment of cost of.

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	...	588	...	...	...	...
80	...	...	...	...	...	...	...
81	...	...	...	...	...	...	...
82	...	...	4,311	...	...	...	...
83	...	...	357	...	..	...	...
84	...	...	...	...	...	...	...
85	...	...	372	...	...	...	...
86	...	178	...	...	...	...	...
87	...	300	1,766	...	...	...	...
...	...	478	7,394	...	...	...	...
...	2,68,479	46,542	1,81,443	1,28,013	3,26,357	...	59,276
...	*2,60,151*	*46,580*	*1,59,530*	*1,28,401*	*3,29,410*	...	*58,949*

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	18,802	...	...	78,978	79
...	10,240	...	...	...	...	...	10,240	80
...	...	...	...	...	...	...	15,763	81
...	...	...	...	...	...	...	4,311	82
...	...	...	...	...	...	...	28,142	83
...	...	...	...	...	...	...	8,445	84
...	...	...	...	...	...	...	9,969	85
...	...	...	...	...	...	...	11,580	86
...	...	...	...	...	...	...	14,880	87
...	10,240	...	...	18,802	...	...	1,82,308	...
868	31,425	2,53,605	53,460	92,526	8,103	...	51,86,327	...
857	*30,291*	*2,41,609*	*46,886*	*88,474*	*7,104*	...	*49,11,733*	...

Serial number of municipality.	Realisations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
79	765	971	...	161	1,897
80	283	...	...	35	318
81	810	156	...	...	966
82	2,015	28	...	...	2,043
83	2,615	305	...	...	2,920
84	1,876	...	...	...	1,876
85	439	100	...	92	631
86	369	401	...	49	819
87	504	247	...	...	751
...	9,676	2,208	...	337	12,221
...	76,273	42,960	...	12,909	1,32,142
...	*69,844*	*38,622*	...	*14,614*	*1,23,080*

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, sarais [rest houses], dák bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
5,699	177	4,541	...	...	769	...	79
894	42	1,250	...	...	1,898	...	80
5,264	280	941	...	...	1,378	...	81
...	...	262	...	...	245	...	82
1,374	605	2,167	204	...	833	...	83
70	52	52	...	...	289	...	84
2,689	731	270	...	...	1,592	...	85
734	4,918	786	211	...	1,060	...	86
6,479	1,128	1,583	81	...	271	...	87
23,203	7,933	11,852	496	...	8,335	...	...
5,14,448	1,49,338	1,66,344	21,476	846	1,72,813	...	...
4,85,596	*1,28,952*	*2,10,169*	*19,681*	*1,347*	*1,70,231*	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	9	2,744	...	343	1,302
80	...	25	...	...	...	186
81	...	2	...	...	...	...
82	...	...	...	...	...	...
83	...	9	...	...	536	571
84	...	...	...	22	...	...
85	...	3	...	467	...	228
86	...	4	...	75	...	...
87	...	...	...	...	127	6
...	...	52	2,744	564	1,006	2,293
...	2,54,488	2,235	17,816	18,759	20,329	22,027
...	*2,39,591*	*1,802*	*19,069*	*16,243*	*13,763*	*9,109*

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
925	...	...	...	...	16,509	79
27	...	...	...	...	4,322	80
293	...	...	...	...	8,158	81
64	...	...	...	...	571	82
302	112	...	...	...	6,713	83
50	175	...	...	...	710	84
201	...	...	...	...	6,181	85
73	...	...	...	...	7,861	86
224	...	...	...	...	9,899	87
2,159	287	...	...	...	60,924	...
52,831	8,555	...	298	...	14,22,603	...
50,630	*8,936*	...	*298*	...	*13,65,467*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government			From local funds			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	...	...	...	...	...	...
80	...	...	...	200	...	...	...
81	...	...	...	...	...	...	...
82	...	...	...	...	...	...	...
83	...	...	...	...	...	...	...
84	...	...	...	...	...	...	...
85	...	...	...	260	...	...	...
86	...	...	...	...	...	...	...
87	...	...	...	...	...	...	...
...	...	...	...	460	...	...	...
...	3,02,652	2,193	400	42,590	7,115	1,496	17,578
...	*2,72,643*	*10,816*	*1,180*	*50,915*	*9,224*	*1,746*	*6,516*

other sources			Miscellaneous.			Total income of year excluding opening balance.	Serial number of municipality.
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.		
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	1,104	1,104	98,488	79
...	...	200	...	...	...	15,080	80
...	...	...	11	...	11	24,898	81
...	...	...	...	...	...	6,925	82
...	...	...	...	170	170	37,945	83
...	...	...	...	...	...	11,031	84
...	...	260	...	...	...	17,041	85
...	...	...	...	...	...	20,260	86
...	...	...	...	191	191	25,721	87
...	...	460	11	1,465	1,476	2,57,389	...
1,486	1,246	3,76,756	17,024	1,88,793	2,05,817	73,23,645	...
...	*1,351*	*3,54,391*	*25,694*	*1,42,582*	*1,68,276*	*69,22,946*	...

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans		Realizations of sinking fund for repayment of loans.	Advances	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	...	...	...	...	...
84	...	...	...	...	...	...
85	...	...	...	...	...	...
86	...	...	...	...	...	...
87	...	...	...	...	...	...
...	...	...	...	...	...	...
...	...	8,28,665	...	...	4,385	1,879
...	*9,981*	*7,04,000*	...	...	*7,096*	*6,365*

Provinces of Agra and Oudh during the year ending the 31st March 1911—(concluded).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
1,595	1,595	1,00,083	1,40,461	1 2 3	1 7 3	79	Fyzabad ...	Fyzabad ...	FYZABAD.
...	...	15,080	17,249	0 8 6	0 12 6	80	Tanda ...		
726	726	25,624	34,937	1 4 0	1 15 9	81	Gonda ...	Gonda ...	
...	...	6,925	8,034	0 5 0	0 8 0	82	Balrampur ...		
302	302	38,247	46,952	1 0 9	1 6 6	83	Bahraich ...	Bahraich ...	
512	512	11,543	12,012	0 13 9	1 2 0	84	Nanpara ...		
...	...	17,041	19,477	1 0 3	1 11 9	85	Sultanpur ...	Sultanpur ...	
...	...	20,260	22,895	1 13 3	3 3 6	86	Bela (Partabgarh).	Partabgarh	
283	283	26,004	28,829	1 0 9	1 13 0	87	Nawabganj (Bara Banki).	Bara Banki	
3,418	3,418	2,60,807	3,30,846	1 0 6	1 7 6	...	Divisional total.		
1,28,641	9,63,570	82,87,215	1,08,96,794	1 13 0	2 8 6	...	GRAND TOTAL, 1910-1911.		
1,08,..08	*8,36,150*	*77,59,096*	*99,17,801*	*1 9 3*	*2 3 9*	...	*Grand total, 1909-1910.*		

STATEMENT No. III.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun... Dehra	1	4,717	7,177	...	...	15	...	...	11,909
	Dehra Dun... Mussooree	2	8,851	6,558	6,037	109	1,100	140	...	22,795
	Saharanpur Saharanpur	3	5,384	7,733	...	...	28	...	116	13,261
	Saharanpur Hardwar Union	4	3,437	4,433	...	862	122	241	...	9,095
	Saharanpur Deoband	5	2,375	2,795	...	...	47	...	...	5,217
	Saharanpur Roorkee	6	2,896	4,037	...	...	159	...	...	7,092
	Muzaffarnagar Muzaffarnagar	7	3,717	3,203	...	319	65	...	...	7,304
	Muzaffarnagar Kandhla	8	1,599	1,296	...	...	1	...	...	2,896
	Muzaffarnagar Kairana	9	1,776	1,550	...	59	...	...	...	3,385
	Meerut Meerut	10	19,340	27,884	...	3,492	332	...	...	51,048
	Meerut Ghaziabad	11	2,436	2,156	...	...	...	...	...	4,592
	Meerut Hapur	12	4,815	14,825	...	...	30	...	...	19,670
	Meerut Sardhana	13	660	1,994	...	...	12	...	...	2,666
	Bulandshahr Bulandshahr	14	2,749	1,985	...	...	150	...	...	4,884
	Bulandshahr Khurja	15	3,531	3,475	...	...	7	36	...	7,049
	Bulandshahr Sikandrabad	16	2,190	2,166	...	...	...	...	...	4,356
	Aligarh Koil (Aligarh)	17	7,137	6,634	...	108	5	...	...	13,884
	Aligarh Hathras	18	4,521	5,787	...	...	...	...	...	10,308
	Aligarh Atrauli	19	1,560	2,073	...	...	...	...	...	3,633
	Aligarh Sikandra Rao	20	1,615	1,143	...	120	15	...	...	2,893
	Divisional total	...	85,306	1,08,904	6,037	5,069	2,088	417	116	2,07,937

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c, repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	3,385	24	...	3,409	2,723	1,497	1
...	76,369	252	...	76,621	97,108	1,933	2
20	7,112	225	...	7,357	...	41	3
...	4,110	42	...	4,152	...	...	4
...	2,288	137	...	2,425	49	40	5
...	2,643	53	...	2,696	...	92	6
...	2,984	285	12	3,281	...	...	7
...	638	80	...	718	...	...	8
...	1,849	72	...	1,921	...	35	9
5,757	11,127	117	39	17,040	3,382	25,881	10
...	2,169	37	140	2,346	...	210	11
730	2,425	75	...	3,230	...	...	12
...	1,112	39	...	1,151	...	...	13
..	2,201	290	8	2,499	384	176	14
..	3,134	299	48	3,481	...	351	15
...	1,505	5	...	1,510	...	43	16
...	8,808	232	21	9,061	507	307	17
57	4,376	56	...	4,489	...	177	18
...	1,136	65	...	1,201	...	105	19
...	895	117	...	1,012	...	...	20
6,564	1,40,266	2,502	268	1,49,600	1,04,153	30,888	...

Serial number of municipality.	Public health and Drainage.		Conservancy (including road cleaning and watering) and latrines	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	307	786	16,013	2,189	...	333	764
2	...	921	34,084	3,423	...	242	829
3	...	456	30,735	4,445	...	414	1,325
4	339	1,821	14,265	1,148	...	208	133
5	836	927	6,252	479	...	117	45
6	848	1,087	10,098	1,029	...	238	8
7	3,103	1,331	9,880	1,737	...	124	334
8	...	247	1,713	538	...	170	86
9	441	67	3,432	910	...	295	389
10	...	8,105	32,611	5,219	...	257	561
11	702	614	5,849	871	...	133	112
12	537	259	10,248	721	...	203	72
13	...	1,274	3,429	438	...	138	103
14	2,644	68	6,252	1,088	...	217	171
15	...	133	9,207	998	...	189	528
16	2,875	1,683	4,585	881	...	186	127
17	...	3,615	27,550	4,265	...	764	2,802
18	932	1,938	18,394	2,952	...	226	154
19	...	1,056	4,537	425	...	222	257
20	144	137	4,078	268	...	200	448
...	13,708	26,525	2,53,212	34,024	...	4,876	9,248

convenience—(*continued*).

Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
270	...	...	...	...	619	78	1
36	...	272	...	...	4,946	1,242	2
537	188	775	1,381	...	769	931	3
274	84	350	...	...	540	1,054	4
154	135	...	...	...	216	401	5
9	115	648	...	...	397	941	6
191	...	2,870	...	137	540	320	7
49	...	64	...	118	...	...	8
183	...	98	...	48	360	160	9
263	48	4,718	...	355	3,336	2,398	10
381	25	583	...	...	56	406	11
196	83	251	...	178	1,330	...	12
56	...	200	...	108	...	...	13
66	...	12	...	21	342	263	14
60	...	167	...	54	413	227	15
73	...	392	...	25	293	...	16
243	...	1,333	...	...	1,729	...	17
176	...	253	...	155	457	...	18
155	...	66	...	12	180	102	19
131	56	...	...	12	154	100	20
3,503	734	13,052	1,381	1,223	16,677	8,623	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.			
	Public works—(*concluded*).		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	3,326	4	28,909	4,087	...	50	4,137
2	23,934	...	1,68,970	2,963	...	...	2,963
3	6,811	...	48,808	126	6,055	120	6,301
4	12,365	...	32,581	...	2,812	...	2,812
5	4,889	...	14,540	548	838	...	1,386
6	1,468	2	16,980	2,001	...	...	2,001
7	2,049	...	22,616	2,477	...	200	2,677
8	244	...	3,229	...	510	...	510
9	887	...	7,305	...	700	...	700
10	11,403	...	98,537	13,025	...	1,700	14,725
11	625	...	10,567	1,222	50	...	1,272
12	4,451	1,000	19,529	3,511	...	251	3,762
13	1,287	...	7,033	660	...	...	660
14	4,835	...	16,539	1,626	...	...	1,626
15	6,168	...	18,495	3,298	...	...	3,298
16	1,305	...	12,468	752	1,400	50	2,202
17	13,186	...	56,301	4,836	1,888	720	7,444
18	5,222	...	31,036	3,120	...	120	3,240
19	601	18	7,736	922	...	...	922
20	291	...	6,019	476	...	200	676
...	1,05,347	1,024	6,28,198	45,650	14,253	3,411	63,314

Contributions	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a).	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	4,053	...	612	1,408	74	1
4,486	...	44,323	...	50	2,000	495	2
...	...	...	...	...	1,422	753	3
100	...	...	...	...	243	...	4
100	...	...	...	...	372	68	5
2,905	...	...	...	...	490	60	6
200	...	...	...	...	523	1	7
...	...	...	...	...	207	...	8
...	...	...	...	...	228	29	9
64,288	...	20,481	...	...	1,849	337	10
100	...	...	...	...	474	7	11
...	...	...	...	...	496	7	12
...	...	...	...	...	160	53	13
350	...	...	...	...	716	125	14
400	...	..	...	...	308	...	15
151	...	...	...	...	785	...	16
500	...	...	..	...	1,988	121	17
500	...	4,383	...	...	997	23	18
...	...	...	...	...	320	...	19
...	...	...	...	...	322	64	20
75,080	...	73,240	...	662	15,398	2,217	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	559	...	480	...	1,027	3,638
2	746	...	1,650	...	7,409	12,300
3	623	712	67	74	17,766	21,417
4	243	768	62	19,704	796	21,816
5	123	392	...	50	80	1,085
6	75	412	...	197	76	1,310
7	164	55	53	...	417	1,213
8	49	...	96	...	325	677
9	73	...	84	18	22	454
10	1,501	823	193	848	256	5,807
11	86	24	...	...	157	748
12	302	11	...	...	111	927
13	45	20	8	15	181	482
14	162	211	119	...	567	1,900
15	277	514	12	...	195	1,306
16	158	47	47	...	43	1,080
17	665	111	...	...	1,056	3,941
18	332	369	38	...	350	2,109
19	85	7	...	250	231	893
20	...	...	...	...	155	541
...	6,268	4,476	2,909	21,156	31,220	83,644

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.	N
		Investments.		Payment to sinking fund.	Repayment of loans.		
		In securities (other than for sinking funds).	In savings bank.				
47	48	49	50	51	52	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
8,303	57,667	...	...	...	6,509	1	J
56,673	3,32,508	...	...	...	27,339	2	M
21,417	97,144	...	...	...	...	3	S
21,816	70,556	...	...	...	...	4	I
1,085	24,753	...	...	...	...	5	I
1,310	32,984	...	...	...	...	6	I
1,213	37,291	...	...	...	...	7	M
677	8,030	...	...	...	..	8	I
454	13,765	...	...	...	...	9	I
26,288	2,71,926	15,101	...	...	22,671	10	M
748	19,625	...	...	...	...	11	C
927	47,118	...	...	...	...	12	I
482	11,992	...	...	...	...	13	S
1,900	27,798	...	...	...	...	14	I
1,306	34,029	...	...	...	...	15	I
1,080	21,767	...	...	...	...	16	S
3,941	91,131	...	...	...	...	17	I
6,492	56,065	...	...	...	4,025	18	M
893	14,385	...	...	...	...	19	
541	11,141	...	...	...	...	20	S
1,57,546	12,81,675	15,101	...	...	60,544	...	

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	463	6,972	64,639	1,472
2	...	...	26,992	54,331	3,86,839	4,803
3	503	...	2,198	2,701	99,845	1,435
4	10	...	903	913	71,469	5,465
5	...	...	824	824	25,577	3,665
6	16	...	1,600	1,616	34,600	283
7	2	200	70	272	37,563	...
8	...	...	38	38	8,068	28
9	...	...	...	...	13,765	...
10	...	...	...	37,772	3,00,698	973
11	...	...	1,925	1,925	21,550	83
12	...	...	...	...	47,118	937
13	...	...	...	...	11,992	...
14	...	...	2,704	2,704	30,502	176
15	...	...	...	...	34,029	1,646
16	...	...	...	...	21,767	...
17	2,200	50	...	2,250	93,381	71
18	...	...	...	4,025	60,090	1,537
19	...	...	1	1	14,386	...
20	...	...	...	...	11,141	...
...	2,731	250	37,718	1,16,344	13,98,019	22,574

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality	Name of division and district.
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.			
59	60	61	62	62(*a*)	62(*b*)	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs			
51,688	53,160	1,17,799	340	...	96,429	1	Dehra ...	Dehra Dun
39,979	44,782	4,31,621	1,380	...	11,35,817	2	Mussooree ...	
1,89,984	1,91,419	2,91,264	3,311	...	...	3	Saharanpur ...	Saharanpur
83,284	88,749	1,60,218	450	5,000	...	4	Hardwar Union	
14,999	18,664	44,241	...	...	...	5	Deoband ...	
31,308	31,591	66,191	...	...	...	6	Roorkee ...	
23,427	23,427	60,990	312	400	...	7	Muzaffarnagar...	Muzaffarnagar.
3,551	3,579	11,647	...	...	...	8	Kandhla ...	
1,205	1,205	14,970	...	700	...	9	Kairana ...	
53,997	54,970	3,64,668	1,900	35,100	4,94,960	10	Meerut ...	Meerut ...
12,641	12,724	34,274	175	4,900	...	11	Ghaziabad ...	
48,242	49,179	96,297	...	2,200	...	12	Hapur ...	
11,059	11,059	23,051	50	...	...	13	Sardhana ..	
14,246	14,422	44,924	155	...	..	14	Bulandshahr ...	Bulandshahr
57,294	58,940	92,969	600	...	...	15	Khurja ...	
9,164	9,164	30,931	...	...	...	16	Sikandrabad ...	
68,292	68,363	1,61,744	2,200	58,200	...	17	Koil (Aligarh)	Aligarh ...
14,255	15,792	75,882	750	...	1,07,121	18	Hathras ...	
12,262	12,262	26,648	350	...	...	19	Atrauli ...	
4,327	4,327	15,468	...	500	...	20	Sikandra Rao ...	
7,45,204	7,67,778	21,65,797	11,973	1,07,000	18,34,327		Divisional total.	

MEERUT.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA.	Muttra ... Muttra ...	21	4,724	5,253	...	...	...	128	...	10,105
	Muttra ... Brindaban ...	22	2,036	2,562	...	97	...	...	...	4,695
	Muttra ... Kosi ...	23	2,063	1,776	...	...	4	...	...	3,843
	Agra ... Agra ...	24	20,460	29,043	...	...	1,004	...	...	50,507
	Agra ... Firozabad ...	25	2,373	2,321	...	...	...	...	...	4,694
	Farrukhabad	26	2,694	6,638	...	...	19	...	...	9,351
	Mainpuri ... Mainpuri ...	27	2,135	3,094	...	52	306	...	...	5,587
	Etawah ... Etawah ...	28	5,059	4,886	...	...	135	...	...	10,080
	Etah ... Etah ...	29	2,164	1,892	...	...	56	...	...	4,112
	Etah ... Soron ...	30	1,481	2,058	...	...	2	...	...	3,541
	Etah ... Kasganj ...	31	2,101	2,483	...	...	1	...	...	4,585
	Etah ... Jalesar ...	32	1,245	1,960	...	...	9	...	...	3,214
	Divisional total	...	48,535	63,966	...	149	1,536	128	...	1,14,314
ROHILKHAND.	Bareilly ... Bareilly ...	33	10,262	14,175	...	...	151	...	...	24,588
	Bijnor ... Bijnor ...	34	1,710	1,854	...	...	78	30	...	3,672
	Bijnor ... Chandpur ...	35	1,352	1,514	...	...	74	...	...	2,940
	Bijnor ... Dhampur ...	36	1,721	1,956	...	...	233	...	...	3,910
	Bijnor ... Nagina ...	37	1,881	2,746	...	...	...	...	...	4,627
	Bijnor ... Najibabad ...	38	3,028	3,742	...	...	28	...	...	6,798
	Budaun ... Budaun ...	39	5,577	5,846	...	...	63	...	...	11,486
	Budaun ... Ujhani ...	40	1,500	323	...	159	53	27	...	2,062
	Budaun ... Sahaswan ...	41	1,809	441	...	...	13	...	...	2,263
	Moradabad ... Moradabad ...	42	5,755	8,029	...	...	129	...	...	13,913
	Moradabad ... Chandausi ...	43	3,375	4,166	...	...	...	...	...	7,541
	Moradabad ... Amroha ...	44	3,174	3,630	...	...	...	...	...	6,804
	Moradabad ... Sambhal ...	45	2,448	4,272	...	63	23	...	...	6,806
	Shahjahanpur ... Shahjahanpur...	46	9,292	9,845	...	11,686	...	...	...	30,823
	Shahjahanpur ... Tilhar ...	47	3,100	3,479	...	...	145	36	...	6,760
	Pilibhit ... Pilibhit ...	48	3,689	4,860	...	...	70	...	...	8,619
	Pilibhit ... Bisalpur ...	49	1,401	1,594	...	24	...	...	...	3,019
	Divisional total	...	61,074	72,472	...	11,932	1,060	93	...	1,46,631

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
82	6,630	408	2	7,122	...	31	21
...	2,656	73	...	2,729	...	...	22
...	1,301	27	...	1,328	...	...	23
26	9,906	1,928	...	11,860	3,247	80,388	24
...	2,495	15	...	2,510	...	354	25
...	5,731	440	...	6,171	...	...	26
...	1,978	40	...	2,018	...	...	27
166	5,418	500	...	6,084	...	...	28
...	1,980	69	...	2,049	...	148	29
...	1,372	12	1	1,385	...	...	30
...	2,646	43	...	2,689	...	...	31
...	1,100	58	1	1,159	...	...	32
274	43,213	3,613	4	47,104	3,247	80,921	...
116	22,733	520	90	23,459	1,507	686	33
...	1,867	458	...	2,325	819	85	34
...	864	...	2	866	...	474	35
...	1,144	...	...	1,144	...	40	36
...	2,225	117	...	2,342	...	153	37
25	3,164	82	...	3,271	...	2,395	38
...	5,359	371	...	5,730	...	606	39
...	891	19	...	910	...	...	40
...	1,133	144	...	1,277	...	56	41
...	12,910	871	...	13,781	...	522	42
...	3,612	188	33	3,833	...	...	43
...	5,335	1,051	...	6,386	...	...	44
...	3,882	560	...	4,442	...	...	45
...	10,764	787	...	11,551	...	289	46
...	2,014	143	...	2,157	...	...	47
...	6,007	6	...	6,013	...	322	48
...	741	155	...	896	...	562	49
141	84,645	5,472	125	90,383	2,326	6,190	...

Serial number of municipality.	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	...	25	32,708	2,542	...	403	477
22	...	7	7,747	1,247	...	162	...
23	...	680	3,463	487	...	148	750
24	5,049	5,859	78,488	8,330	...	1,312	3,893
25	43,368	...	6,009	1,227	...	266	579
26	18,379	2,150	31,302	3,204	...	384	574
27	...	1,124	5,602	1,049	...	186	178
28	...	609	25,385	1,775	...	294	3,657
29	690	...	4,695	1,438	...	174	1,322
30	3,244	24	4,450	575	...	177	...
31	2,094	46	5,210	507	...	189	114
32	...	572	3,717	400	...	181	38
...	72,824	11,096	2,08,776	22,781	...	3,876	11,582
33	11,926	2,247	54,924	5,183	...	691	19,169
34	...	40	5,635	846	...	151	2
35	443	126	2,001	556	...	131	7
36	...	1,926	2,195	518	...	113	...
37	..	199	4,825	620	...	249	36
38	...	629	6,997	781	...	237	212
39	1,875	3,089	16,156	5,054	...	314	6,107
40	...	...	2,473	187	...	132	48
41	1,153	...	3,443	864	...	133	2,639
42	1,60,367	82	38,100	5,087	...	583	1,042
43	...	3,341	9,567	1,689	...	300	320
44	1,567	206	9,870	1,439	...	407	310
45	...	...	10,326	1,174	...	323	1,795
46	128	580	25,530	6,233	...	598	4,091
47	...	1,118	10,087	2,124	...	208	201
48	293	503	19,432	1,885	...	349	718
49	...	...	2,831	180	...	195	81
...	1,77,752	14,086	2,24,392	34,420	...	5,114	36,778

convenience—(*continued*).

Pounds.	Dák bungalows and *sarais*	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
148	...	2,659	719	120	1,037	9,215	21
75	...	...	...	117	60	290	22
1,446	...	810	...	...	97	698	23
427	...	1,778	901	265	5,197	9,610	24
193	...	49	102	...	212	2,653	25
400	...	1,610	...	163	663	3,259	26
183	118	57	...	11	110	...	27
364	...	2,415	...	...	1,219	194	28
182	18	1,029	...	...	545	...	29
132	54	216	...	...	236	222	30
137	...	186	...	...	290	4,142	31
162	103	102	...	23	255	357	32
3,849	293	10,911	1,722	699	9,921	30,640	...
...	2,054	9,791	1,453	18	...	3,320	33
87	153	412	...	12	178	2,921	34
31	...	...	...	30	...	...	35
...	...	60	...	12	...	...	36
68	...	...	...	12	...	484	37
383	161	424	...	6	...	1,384	38
350	38	2,630	...	115	...	2,040	39
146	...	...	...	...	174	492	40
175	85	178	...	...	534	47	41
788	382	640	...	182	1,051	323	42
180	239	150	...	36	...	...	43
218	170	112	...	...	141	784	44
247	154	217	...	...	739	...	45
257	320	2,582	...	36	1,957	58	46
165	...	176	...	...	204	...	47
417	...	918	...	44	...	...	48
123	...	7	...	23	66	103	49
3,635	3,756	18,297	1,453	526	5,044	11,956	...

Serial number of municipality	Public health and convenience—(*concluded*).			Public instruction.			
	Public works—(*concluded*).		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	11,764	...	61,848	4,240	...	59	4,299
22	5,866	....	15,571	1,760	...	100	1,860
23	170	1,649	10,398	800	...	...	800
24	32,934	3	2,37,681	20,100	50	...	20,150
25	...	...	55,012	936	...	...	936
26	11,452	...	73,540	5,574	...	674	6,248
27	1,184	...	9,802	1,118	68	...	1,186
28	10,999	...	46,911	221	3,675	...	3,896
29	1,351	...	11,592	1,302	...	20	1,322
30	727	...	10,057	1,069	...	...	1,069
31	508	...	13,423	1,272	...	20	1,292
32	687	...	6,597	832	...	20	852
...	77,642	1,652	5,52,432	39,224	3,793	893	43,910
33	19,504	...	1,32,473	40,651	4,489	1,200	46,340
34	...	...	11,341	1,382	...	5	1,387
35	595	...	4,394	846	171	5	1,022
36	699	...	5,563	548	535	2	1,085
37	2,271	...	8,917	1,290	...	5	1,295
38	6,454	...	20,043	2,589	...	5	2,594
39	2,56	...	40,942	5,097	...	...	5,097
40	392	...	4,044	775	...	...	775
41	768	...	10,075	1,041	...	...	1,041
42	13,889	...	2,23,038	3,105	3,845	...	6,850
43	4,011	...	19,833	2,977	670	50	3,697
44	1,864	...	17,088	618	1,568	...	2,186
45	4,640	...	19,615	1,423	2,843	...	4,266
46	14,654	...	57,313	4,225	3,507	...	7,732
47	1,911	...	16,194	2,692	...	...	2,692
48	12,193	...	37,074	3,600	4,989	...	8,589
49	219	...	4,390	605	...	...	605
...	86,612	...	6,32,337	73,464	22,617	1,272	97,353

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	...	...	...	921	243	21
...	...	...	...	...	438	1	22
...	...	247	...	...	585	102	23
28,819	...	49,747	...	...	3,953	2,839	24
...	...	569	...	...	363	9	25
300	...	...	...	...	909	46	26
...	...	...	...	...	...	80	27
...	...	...	...	...	815	681	28
...	...	...	...	...	742	...	29
...	...	...	...	...	362	...	30
...	...	...	...	...	880	252	31
...	...	...	...	...	237	5	32
30,119	...	50,563	...	...	10,205	4,258	...
...	...	345	...	2,427	2,539	461	33
...	...	...	...	...	399	12	34
...	...	...	...	...	313	...	35
100	...	...	...	...	369	...	36
320	...	1,447	...	...	385	...	37
309	...	...	...	...	676	12	38
...	...	1,987	...	...	706	...	39
50	...	137	...	...	176	8	40
...	...	...	...	...	279	71	41
735	...	10,750	...	412	3,076	323	42
...	...	4,255	...	...	363	...	43
...	...	...	...	...	644	17	44
...	...	...	...	...	1,300	150	45
2,700	...	...	...	...	1,498	474	46
170	...	...	...	...	653	...	47
449	...	1,037	...	...	1,028	74	48
...	...	...	...	...	506	5	49
4,833	...	19,958	...	2,839	14,910	1,607	...

Serial number of municipality	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	199	299	89	114	1,261	3,126
22	99	...	288	20	33	879
23	57	227	72	25	216	1,284
24	1,708	2,953	140	156	764	12,513
25	185	77	42	200	194	1,070
26	285	...	14	...	1,249	2,503
27	91	77	...	...	6	254
28	214	58	331	...	3,125	5,224
29	91	103	...	...	...	936
30	63	10	54	219	218	926
31	86	8	...	...	301	1,527
32	40	52	101	100	191	726
...	3,118	3,864	1,131	834	7,558	30,968
33	1,740	272	...	...	24,757	29,769
34	76	22	51	...	223	783
35	59	53	...	...	467	892
36	62	192	...	...	94	717
37	60	...	95	...	59	599
38	215	205	...	...	967	2,075
39	707	88	27	...	431	1,959
40	39	40	42	...	262	567
41	60	1	...	50	...	461
42	335	280	403	...	1,706	6,123
43	399	...	...	...	240	1,002
44	114	...	...	101	275	1,151
45	140	...	31	...	865	2,486
46	970	57	158	...	5,853	9,010
47	207	44	4	...	17	925
48	320	47	...	...	1,499	2,968
49	34	...	...	...	59	604
...	5,537	1,301	811	151	37,774	62,091

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,126	87,500	...	...	...	...	21
879	25,734	...	...	...	...	22
1,531	17,900	...	...	...	1,051	23
62,260	4,11,277	...	...	..	1,05,389	24
1,639	64,791	...	...	...	2,267	25
2,503	98,113	...	...	...	...	26
254	18,847	...	...	...	...	27
5,224	72,195	...	...	...	...	28
936	20,011	...	...	...	...	29
926	16,978	...	...	...	...	30
1,527	23,516	...	...	..	...	31
726	12,548	...	...	...	...	32
81,531	8,69,410	...	...	...	1,08,707	...
32,541	2,59,401	...	...	...	15,000	33
783	19,508	...	...	...	...	34
892	10,114	...	...	...	...	35
717	12,519	...	...	...	...	36
2,046	19,547	...	...	...	1,479	37
2,075	35,090	...	...	...	...	38
3,946	67,201	...	...	...	1,669	39
704	8,545	...	...	...	273	40
461	15,117	...	...	...	...	41
17,285	2,75,702	...	...	...	...	42
5,257	40,161	...	...	...	4,521	43
1,151	33,615	...	...	...	...	44
2,486	37,615	...	...	...	...	45
9,010	1,19,129	...	...	...	...	46
925	28,898	...	...	...	...	47
4,005	64,749	...	...	...	2,411	48
604	9,514	...	...	...	...	49
84,888	10,56,425	...	...	...	25,353	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
21	...	200	344	544	88,044	7,834
22	...	...	...	...	25,734	...
23	...	...	288	1,339	19,239	...
24	...	405	15,929	1,21,723	5,33,000	8,090
25	...	...	...	2,267	67,058	...
26	...	...	3	3	98,116	70
27	...	...	57	57	18,904	101
28	...	...	...	...	72,195	4,438
29	...	...	...	...	20,011	...
30	100	29	...	129	17,107	...
31	...	...	...	...	23,516	266
32	...	...	27	27	12,575	...
...	100	634	16,648	1,26,089	9,95,499	20,799
33	60	...	447	15,507	2,74,908	121
34	...	...	31	31	19,539	76
35	...	...	567	567	10,681	...
36	...	...	...	...	12,519	...
37	...	...	163	1,642	21,189	462
38	...	200	...	200	35,290	3,195
39	...	...	...	1,669	68,870	3,401
40	...	...	...	273	8,818	3,859
41	60	...	2,205	2,265	17,382	1,147
42	...	...	2,571	2,571	2,78,273	11,543
43	...	...	...	4,521	44,682	...
44	...	...	30	30	33,645	3,626
45	...	...	...	...	37,615	1,669
46	500	...	8,023	8,523	1,27,652	469
47	...	...	1,018	1,018	29,916	...
48	...	...	259	2,670	67,419	197
49	...	...	...	...	9,514	...
...	620	200	15,314	41,487	10,97,912	29,765

Provinces of Agra and Oudh during the year ending the 31st March 1911—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(a)	62(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
26,296	34,130	1,22,174	920	13,700	...	21	Muttra ...	Muttra ...	Agra.
12,361	12,361	38,095	200	...	...	22	Brindaban ...		
8,096	8,096	27,335	200	...	5,460	23	Kosi ...		
62,700	70,790	6,03,790	7,000	...	11,53,596	24	Agra ...	Agra ...	
6,386	6,386	73,444	511	...	12,733	25	Firozabad ...		
9,139	9,209	1,07,325	1,307	20,000	...	26	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
5,653	5,754	24,658	310	...	...	27	Mainpuri ...	Mainpuri ...	
26,191	30,629	1,02,824	850	9,100	...	28	Etawah ...	Etawah ...	
10,835	10,835	30,846	251	...	...	29	Etah ...	Etah ...	
9,057	9,057	26,164	130	...	...	30	Soron ...		
22,605	22,871	46,387	400	...	...	31	Kasganj ...		
7,877	7,877	20,452	282	1,000	...	32	Jalesar ...		
2,07,196	2,27,995	12,23,494	12,361	43,800	11,71,789	...	Divisional total.		
36,637	36,758	3,11,666	2,365	8,500	...	33	Bareilly ...	Bareilly ...	Rohilkhand.
2,989	3,065	22,604	105	...	...	34	Bijnor ...	Bijnor ...	
5,778	5,778	16,459	200	...	...	35	Chandpur ...		
5,693	5,693	18,212	307	...	...	36	Dhampur ...		
6,483	6,945	28,134	310	700	35,069	37	Nagina ...		
3,270	6,465	41,755	772	10,400	...	38	Najibabad ...		
31,913	35,314	1,04,184	560	...	48,331	39	Budaun ...	Budaun ...	
7,231	11,090	19,908	...	500	3,211	40	Ujhani ...		
3,360	4,507	21,889	...	...	...	41	Sahaswan ...		
1,64,943	1,76,486	4,54,759	5,228	37,800	4,82,000	42	Moradabad ...	Moradabad	
24,537	24,537	69,219	1,163	...	1,02,934	43	Chandausi ...		
13,752	17,378	51,023	605	...	...	44	Amroha ...		
12,053	13,722	51,337	704	1,000	...	45	Sambhal ...		
36,185	36,654	1,64,306	3,861	15,000	...	46	Shahjahanpur ...	Shahjahanpur	
27,782	27,782	57,698	700	...	...	47	Tilhar ...		
52,236	52,433	1,19,852	1,220	...	24,120	48	Pilibhit ...	Pilibhit ...	
5,547	5,547	15,061	110	...	...	49	Bisalpur ...		
4,40,389	4,70,154	15,68,066	18,210	73,900	6,95,665	...	Divisional total.		

STATEMENT NO. III.—*Statement showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses, (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD.	Cawnpore...	Cawnpore ...	50	34,056	25,671	...	...	3,875	...	...	63,602
	Fatehpur ...	Fatehpur ...	51	1,997	2,311	...	...	10	...	...	4,318
	Banda ...	Banda ...	52	2,755	3,949	...	...	11	...	...	6,715
	Allahabad...	Allahabad ...	53	36,563	24,699	...	...	905	20	...	62,187
	Jhansi ...	Jhansi ...	54	5,148	6,224	...	...	1	...	...	11,373
		Lalitpur ...	55	2,344	2,227	...	...	25	...	...	4,596
		Mau Ranipur...	56	1,928	2,447	...	108	3	...	...	4,486
	Jalaun ...	Orai ...	57	1,926	1,163	...	...	30	...	...	3,119
		Kalpi ...	58	1,882	1,404	...	5	35	...	...	3,326
		Kunch ...	59	2,521	2,233	...	...	298	...	...	5,052
		Divisional total ...	...	91,120	72,328	...	113	5,193	20	...	1,68,774
BENARES.	Benares ...	Benares ...	60	13,426	28,163	...	...	117	...	...	41,706
	Mirzapur ...	Mirzapur ...	61	5,906	6,420	...	...	200	...	...	12,526
	Jaunpur ...	Jaunpur ...	62	3,768	5,114	...	...	...	15	...	8,897
	Ghazipur ...	Ghazipur ...	63	3,352	5,414	...	...	...	...	...	8,766
	Ballia ...	Ballia ...	64	1,593	572	...	...	19	...	...	2,184
		Divisional total ...	...	28,045	45,683	...	...	336	15	...	74,079
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	65	7,244	6,738	...	...	31	..	...	14,013
	Azamgarh...	Azamgarh ...	66	1,538	2,819	...	...	...	...	...	4,357
		Divisional total ...	...	8,782	9,557	...	...	31	...	...	18,370
KUMAUN.	Almora ...	Almora ...	67	343	2,542	...	...	...	...	...	2,885
	Naini Tal...	Kashipur ...	68	802	251	1,407	...	...	...	...	2,460
		Naini Tal ...	69	8,519	901	3,434	...	2,536	...	...	15,390
		Divisional total ...	...	9,664	3,694	4,841	...	2,536	...	...	20,735

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,724	35,076	...	...	36,800	5,623	1,15,539	50
...	1,761	25	...	1,786	...	2	51
...	2,486	231	...	2,717	...	856	52
2,453	31,912	218	...	34,583	19,061	55,547	53
...	6,259	208	...	6,467	...	96	54
...	1,529	18	...	1,547	...	209	55
35	1,850	53	...	1,938	...	466	56
...	894	...	...	894	...	187	57
...	818	93	...	911	...	112	58
...	1,452	231	...	1,683	...	217	59
4,212	84,037	1,077	...	89,326	24,684	1,73,231	...
...	24,582	...	246	24,828	23,740	84,245	60
...	3,683	159	111	3,953	1,967	...	61
...	3,431	293	35	3,759	...	...	62
...	2,244	275	...	2,519	...	1,105	63
...	1,194	112	...	1,306	350	..	64
...	35,134	839	392	36,365	26,057	85,350	...
...	6,025	108	...	6,133	...	...	65
...	1,546	15	...	1,561	...	141	66
...	7,571	123	...	7,694	...	141	...
...	699	20	...	719	...	359	67
...	555	159	...	714	247	...	68
...	3,803	...	...	3,803	32,079	42,095	69
...	5,057	179	...	5,236	32,326	42,454	...

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50	765	10,306	93,211	9,376	...	1,861	16,920
51	345	1,072	4,554	457	...	192	278
52	...	409	10,981	1,253	...	262	807
53	5,076	1,298	99,728	13,328	...	1,304	3,580
54	2,720	404	25,334	1,899	...	444	1,953
55	...	219	4,751	509	...	208	844
56	1,611	204	5,498	1,389	...	191	145
57	...	113	3,756	299	...	198	225
58	536	218	3,247	288	...	199	266
59	...	51	5,168	774	...	145	88
...	11,053	14,294	2,56,235	29,572	...	5,004	25,109
60	32,259	5,574	94,432	6,181	...	1,308	1,28,312
61	711	79	22,575	4,427	...	426	2,272
62	66,326	...	16,191	1,400	...	313	80
63	995	792	15,129	2,634	...	371	461
64	...	181	4,296	420	...	188	72
...	1,00,291	6,626	1,52,623	15,062	...	2,606	1,31,197
65	...	...	37,975	4,038	...	380	5,076
66	100	285	7,530	1,576	...	136	1,527
...	100	285	45,505	5,614	...	516	6,603
67	...	152	4,668	567	...	147	25
68	...	6,268	3,372	918	...	399	...
69	600	7,444	29,699	2,135	...	232	1,309
...	600	13,864	37,739	3,620	...	778	1,334

convenience—(*continued*).

Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
370	...	5,860	...	425	20,597	7,275	50
14	59	209	...	...	...	...	51
109	158	550	...	24	199	1,580	52
275	...	954	...	154	11,986	3,821	53
149	...	2,849	...	..	182	791	54
106	...	1,452	12	...	673	4,537	55
235	6	167	...	...	215	61	56
169	109	635	...	24	...	98	57
151	...	164	...	24	...	115	58
140	91	...	...	24	...	148	59
1,718	423	12,840	12	675	33,852	18,426	...
491	...	1,287	...	1,439	18,639	3,364	60
244	...	1,156	...	292	1,028	1,408	61
95	10	1,134	...	103	690	538	62
182	...	289	...	24	493	1,181	63
157	...	117	...	24	300	1,653	64
1,169	10	3,983	...	1,882	21,150	8,144	...
350	...	475	360	29	2,651	6,268	65
148	145	248	...	57	108	233	66
498	145	723	360	86	2,759	6,501	...
...	...	...	...	...	144	...	67
154	40	188	...	...	...	...	68
23	545	493	...	...	5,040	3,342	69
177	585	681	...	...	5,184	3,342	...

Serial number of municipality.	Public health and convenience—(*concluded*).			Public instruction.			
	Public works—(*concld.*)		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50	79,371	...	3,67,499	17,069	3,631	250	20,950
51	750	...	7,932	1,319	120	64	1,503
52	1,351	...	18,539	2,382	...	50	2,432
53	28,689	285	2,45,086	9,207	7,586	...	16,793
54	7,841	...	44,665	5,481	400	...	5,881
55	323	...	13,850	2,258	...	...	2,258
56	2,264	56	12,508	1,120	134	...	1,254
57	442	...	6,255	552	...	10	562
58	771	...	6,091	1,192	...	...	1,192
59	2,413	...	9,259	2,896	...	...	2,896
...	1,24,215	341	7,31,684	43,476	11,871	374	55,721
60	1,83,482	...	5,84,753	13,417	...	920	14,337
61	4,568	...	41,153	5,376	...	175	5,551
62	6,346	30	93,256	3,887	...	120	4,007
63	3,849	...	27,496	2,820	...	202	3,022
64	2,16	...	9,923	1,294	...	120	1,414
...	2,00,401	30	7,56,581	26,794	...	1,537	28,331
65	6,140	...	63,742	4,391	1,100	480	5,971
66	165	...	12,399	1,362	604	75	2,041
...	6,305	...	76,141	5,753	1,704	555	8,012
67	105	...	6,167	...	340	25	865
68	2,091	...	13,677	800	...	250	1,050
69	10,659	70	1,35,765	550	172	100	822
...	12,855	70	1,55,609	1,350	1,012	375	2,737

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
32,356	...	73,635	...	...	2,080	2,893	50
25	...	...	...	...	431	...	51
...	...	...	...	...	591	...	52
15,853	...	36,376	...	446	5,465	266	53
12,153	...	...	...	515	1,553	50	54
50	...	...	...	...	510	10	55
45	...	...	...	...	324	3	56
...	...	...	...	...	246	...	57
25	...	...	...	...	285	16	58
75	...	...	...	...	475	...	59
60,582	...	1,10,011	...	961	11,960	3,238	...
8,413	...	1,11,385	...	...	4,475	2,288	60
...	...	9,638	...	243	907	...	61
...	...	5,847	...	...	788	...	62
...	...	...	...	...	620	...	63
...	...	1,657	...	...	275	...	64
8,413	...	1,28,527	...	243	7,065	2,288	...
1,387	...	...	...	...	1,201	...	65
150	...	...	...	...	382	...	66
1,537	...	...	...	...	1,583	...	...
424	...	467	...	...	326	...	67
337	...	190	...	...	199	...	68
1,223	...	19,996	...	1,155	1,111	...	69
1,984	...	20,653	...	1,155	1,636	...	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50	3,746	5,856	...	...	4,622	19,197
51	122	6	11	...	...	570
52	833	661	...	...	1,068	3,153
53	2,148	3,476	5,821	...	2,318	19,494
54	362	467	645	...	1,473	4,550
55	116	262	...	...	92	990
56	105	49	54	26	380	941
57	72	31	...	...	121	470
58	68	118	...	...	139	626
59	111	48	50	...	549	1,233
...	7,683	10,974	6,581	26	10,762	51,224
60	3,659	638	1,902	307	4,257	17,526
61	175	27	1,497	216	4,139	6,961
62	226	37	19	...	975	2,045
63	297	...	170	...	75	1,162
64	28	...	242	5,463	313	6,321
...	4,385	702	3,830	5,986	9,759	34,015
65	485	162	...	...	729	2,577
66	138	...	...	...	1,109	1,629
...	623	162	...	...	1,838	4,206
67	46	...	20	...	1,375	1,767
68	51	...	...	...	235	485
69	644	149	610	...	1,841	4,355
...	741	149	630	...	3,451	6,607

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
92,832	6,14,039	...	...	17,531	39,979	50
570	16,134	...	...	...	...	51
3,153	33,556	1,000	...	...	...	52
56,316	4,30,818	...	...	...	70,086	53
5,065	85,604	27,084	...	...	...	54
990	23,291	...	...	...	...	55
941	21,172	...	...	...	...	56
470	11,300	...	...	...	...	57
626	12,171	...	...	...	...	58
1,233	20,198	...	...	...	...	59
1,62,196	12,68,283	28,084	...	17,531	1,10,065	...
1,28,911	8,02,948	...	...	...	26,754	60
16,842	80,025	40,768	...	...	10,309	61
7,892	1,17,811	...	...	...	5,121	62
1,162	42,965	9,750	...	...	...	63
7,978	22,805	...	...	...	1,999	64
1,62,785	10,66,554	50,518	...	...	44,183	...
2,577	93,823	...	...	...	...	65
1,629	22,137	...	...	...	...	66
4,206	1,15,960	...	...	...	...	...
2,234	13,294	...	...	...	1,737	67
675	18,913	...	...	...	209	68
25,506	1,82,509	...	...	...	16,371	69
28,415	2,14,716	...	...	...	18,817	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
50	...	100	9,867	67,477	6,81,516	6,255
51	...	...	...	...	16,134	...
52	...	...	...	1,000	34,556	...
53	...	...	4,877	74,963	5,05,781	21,960
54	12	379	1,566	29,041	1,14,645	476
55	...	...	4,785	4,785	28,076	...
56	...	...	331	331	21,503	496
57	...	...	...	...	11,300	...
58	...	...	32	32	12,203	168
59	...	...	...	...	20,198	694
...	12	479	21,458	1,77,629	14,45,912	30,049
60	500	...	...	27,254	8,30,202	36,829
61	581	...	311	51,969	1,31,994	2,147
62	...	...	770	5,891	1,23,702	688
63	...	50	122	9,922	52,887	...
64	...	...	601	2,600	25,405	11
...	1,081	50	1,804	97,636	11,64,190	39,675
65	...	...	5,181	5,181	99,004	5,717
66	...	...	...	...	22,137	244
...	...	...	5,181	5,181	1,21,141	5,961
67	...	...	...	1,737	15,031	...
68	...	...	...	209	19,122	...
69	126	...	...	16,997	1,99,506	969
...	126	...	...	18,943	2,33,659	969

Provinces of Agra and Oudh during the year ending the 31*st March* 1910—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(*a*)	62(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
42,585	48,840	7,30,356	3,560	...	15,33,102	50	Cawnpore ...	Cawnpore ...	Allahabad.
14,822	14,822	30,956	200	...	...	51	Fatehpur ...	Fatehpur ...	
9,591	9,591	44,147	550	1,000	...	52	Banda ...	Banda ...	
2,47,691	2,69,651	7,75,432	3,289	...	9,13,339	53	Allahabad ...	Allahabad ...	
17,618	18,094	1,32,739	2,093	42,400	...	54	Jhansi ...	Jhansi ...	
11,889	11,889	39,965	600	1,000	...	55	Lalitpur ...		
11,108	11,604	33,107	510	4,000	...	56	Mau Ranipur ...		
2,468	2,468	13,768	200	...	...	57	Orai ...	Jalaun ...	
4,353	4,521	16,724	400	...	...	58	Kalpi ...		
6,678	7,372	27,570	605	...	...	59	Kunch ...		
3,68,803	3,98,852	18,44,764	12,007	48,400	24,46,441	...	Divisional total.		
1,83,800	2,20,629	10,50,831	5,320	...	29,01,053	60	Benares ...	Benares ...	Benares.
21,530	23,677	1,55,671	200	42,000	2,32,618	61	Mirzapur ...	Mirzapur ...	
43,821	44,509	1,68,211	605	...	1,42,313	62	Jaunpur ...	Jaunpur ...	
25,323	25,323	78,210	590	10,000	...	63	Ghazipur ...	Ghazipur ...	
25,041	25,052	50,457	45	...	39,930	64	Ballia ...	Ballia ...	
2,99,515	3,39,190	15,03,380	6,760	52,000	33,15,914	...	Divisional total.		
41,419	47,136	1,46,140	663	10,000		65	Gorakhpur ...	Gorakhpur ...	Gorakhpur.
20,667	20,911	43,048	700	...	...	66	Azamgarh ...	Azamgarh ...	
62,086	68,047	1,89,188	1,363	10,000	...	...	Divisional total.		
4,855	4,855	19,886	...	300	10,374	67	Almora ...	Almora ...	Kumaun.
10,379	10,379	29,501	...	...	4,017	68	Kashipur ...	Naini Tal ...	
65,078	66,047	2,65,553	900	...	3,31,137	69	Naini Tal ...		
80,312	81,281	3,14,940	900	300	3,45,528	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.	Lucknow ...	Lucknow ...	70	21,868	31,741	481	...	1,793	1,008	255	57,146
	Unao ...	Unao ...	71	694	288	...	...	...	...	...	982
	Rae Bareli ...	Rae Bareli ...	72	2,088	2,499	....	...	184	...	...	4,771
	Sitapur ...	Sitapur ...	73	3,343	3,195	...	...	101	...	...	6,639
		Khairabad ...	74	1,077	1,754	...	...	...	...	...	2,831
	Hardoi ...	Hardoi ...	75	1,792	544	...	...	...	...	...	2,336
		Shahabad ...	76	966	454	...	...	...	...	...	1,420
		Sandila ...	77	1,578	2,179	...	...	...	...	...	3,757
	Kheri ...	Lakhimpur ...	78	1,645	360	...	...	...	...	...	2,005
		Divisional total ...	...	35,051	43,014	481	...	2,078	1,008	255	81,887
FYZABAD.	Fyzabad ...	Fyzabad ...	79	6,085	8,689	...	..	1	...	...	14,775
		Tanda ...	80	1,123	242	...	...	51	...	...	1,416
	Gonda ...	Gonda ...	81	2,542	3,142	...	...	...	...	...	5,684
		Balrampur ...	82	904	444	...	173	11	...	...	1,622
	Bahraich ...	Bahraich ...	83	2,730	3,205	...	...	...	30	...	5,965
		Nanpara ...	84	1,174	1,708	...	...	...	...	...	2,882
	Sultanpur ...	Sultanpur ...	85	1,734	1,668	...	...	...	...	...	3,402
	Partabgarh ...	Bela (Partabgarh).	86	1,364	2,201	...	...	88	...	...	3,653
	Bara Banki...	Nawabganj (Bara Banki).	87	1,661	3,018	...	...	...	...	...	4,679
		Divisional total ...	...	19,407	24,317	...	173	151	30	...	44,078
		GRAND TOTAL, 1910-1911. ...	...	3,86,984	4,43,935	11,359	17,436	15,009	1,711	371	3,76,805
		Grand total, 1909-1910. ...	...	*3,72,846*	*4,46,829*	*11,506*	*6,438*	*11,454*	*2,537*	*1,175*	*8,52,785*

Public safety.					Public health and convenience.		Serial number of municipality.
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Water supply.		
					Capital outlay.	Establishment, repairs, &c.	
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,319	29,413	1,603	...	33,335	56,012	66,807	70
...	1,115	...	...	1,115	...	...	71
...	1,625	42	50	1,716	...	638	72
...	2,564	50	...	2,614	...	211	73
...	679	87	...	766	...	...	74
...	1,629	75	...	1,704	77	100	75
...	734	103	...	837	...	82	76
...	732	30	...	762	...	49	77
...	1,809	...	...	1,809	350	105	78
2,319	40,299	1,990	50	44,658	56,439	67,992	...
...	6,671	111	...	6,782	...	...	79
...	1,084	33	...	1,117	...	...	80
...	2,212	75	13	2,300	...	339	81
...	550	19	...	569	...	...	82
...	2,897	3,602	...	6,499	...	404	83
...	696	33	...	729	...	...	84
4	2,350	58	...	2,412	...	10	85
...	932	51	...	983	...	...	86
...	1,798	11	12	1,821	...	481	87
4	19,190	3,993	25	23,212	...	1,234	...
13,514	4,59,412	19,788	864	4,93,578	2,49,232	4,88,401	...
10,048	*4,11,474*	*43,404*	*1,570*	*4,66,496*	*2,63,285*	*4,87,980*	...

Serial number of municipality.	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	2,05,418	1,440	1,47,400	7,505	...	2,075	78,913
71	...	620	3,695	370	...	91	...
72	6,181	51	7,367	1,052	...	193	87
73	206	243	12,644	1,679	...	290	373
74	...	10	3,157	420	...	211	3
75	9,380	149	6,905	1,414	...	133	74
76	908	...	4,985	350	...	...	1,146
77	...	40	4,113	1,135	...	162	110
78	556	139	4,467	361	...	237	330
...	2,22,649	2,692	1,94,733	14,286	...	3,392	81,036
79	...	247	28,349	2,481	...	489	853
80	375	...	8,071	510	...	262	117
81	...	147	7,752	1,004	...	271	181
82	...	197	2,718	...	...	234	69
83	1,966	1,034	10,792	1,276	...	379	1,022
84	...	...	2,565	494	...	248	361
85	1,324	152	3,568	502	...	133	284
86	825	67	4,265	774	...	221	489
87	...	1,109	6,481	727	...	195	31
...	4,490	2,953	74,561	7,768	...	2,432	3,407
...	6,93,467	92,421	14,47,776	1,67,147	...	28,594	3,06,294
...	*5,82,872*	*1,00,630*	*14,17,215*	*1,92,926*	...	*28,486*	*1,40,146*

convenience—(*continued*).

Pounds.	Dak bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
455	...	30,695	110	408	6,724	9,249	70
172	...	...	...	...	54	...	71
155	...	2,477	632	96	192	119	72
199	636	1,369	...	256	932	...	73
117	...	...	...	12	...	...	74
183	1,050	24	...	...	245	1,693	75
150	...	..	97	16	...	...	76
136	...	...	24	...	...	5,538	77
219	75	167	...	12	312	587	78
1,786	1,761	34,732	863	800	8,459	17,186	...
254	...	194	...	...	1,171	352	79
114	48	...	...	...	...	8	80
232	495	248	...	...	912	1,172	81
192	...	...	...	60	120	588	82
195	853	3,510	...	72	720	97	83
189	33	20	...	12	...	...	84
174	...	1,218	...	...	...	127	85
225	12	57	...	...	30	522	86
88	72	790	...	36	363	608	87
1,663	1,513	6,037	...	180	3,316	3,474	...
17,998	9,220	1,01,256	5,791	6,071	1,06,362	1,08,292	...
17,320	*12,221*	*83,251*	*4,200*	*6,193*	*1,18,123*	*78,141*	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.			
	Public works—(*concluded*).		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	18,098	...	6,31,309	44,644	...	320	44,964
71	1,788	...	6,790	302	...	150	452
72	2,719	36	21,995	2,029	210	72	2,311
73	4,685	...	23,723	265	2,515	254	3,034
74	799	14	4,743	785	...	...	785
75	...	...	21,427	1,300	...	215	1,515
76	144	3,011	10,889	388	1,000	178	1,566
77	1,709	...	13,016	1,142	1,000	196	2,338
78	5,707	...	13,624	1,169	124	...	1,293
...	35,649	3,061	7,47,516	52,024	4,849	1,385	58,258
79	12,132	...	46,522	...	5,170	360	5,530
80	1,216	...	10,721	96	780	5	881
81	3,859	...	16,612	1,240	...	60	1,300
82	99	...	4,277	375	...	...	375
83	2,318	...	24,638	2,707	200	740	3,647
84	1,068	...	4,990	1,150	...	...	1,150
85	1,550	...	9,042	1,381	...	125	1,506
86	330	...	7,817	935	...	25	960
87	149	...	11,130	1,350	...	250	1,600
...	22,721	...	1,35,749	9,234	6,150	1,565	16,949
...	6,71,747	6,178	44,16,247	2,96,969	66,249	11,367	3,74,585
...	*5,66,531*	*1,807*	*41,05,327*	*2,64,754*	*80,565*	*9,806*	*3,55,125*

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		Serial number of municipality.
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
48,972	...	70,363	...	...	6,427	1,517	70
...	...	...	...	...	172	...	71
100	...	...	...	23	940	795	72
893	...	...	...	...	398	...	73
...	...	...	...	...	523	...	74
200	...	...	...	...	202	...	75
...	...	...	...	...	448	...	76
...	...	...	...	...	403	...	77
...	...	...	...	...	350	...	78
50,165	...	70,363	...	23	9,953	2,312	...
7,501	...	3,351	...	...	715	187	79
...	...	...	...	...	151	...	80
...	...	...	...	...	232	660	81
...	...	...	...	...	183	2	82
...	...	...	...	...	800	17	83
150	...	...	...	...	357	55	84
...	...	...	...	...	536	8	85
...	...	...	...	...	455	...	86
120	...	...	...	...	435	...	87
7,771	...	3,351	...	...	3,864	929	...
2,40,484	...	4,76,666	...	5,883	76,574	16,849	...
2,24,106	*4,222*	*4,22,859*	...	*5,675*	*74,907*	*12,683*	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	6,311	...	5,657	...	1,83,677	2,03,589
71	35	...	85	...	238	530
72	129	469	98	...	387	2,818
73	208	1,602	...	...	232	2,440
74	29	358	...	...	572	1,482
75	95	271	5	...	124	787
76	44	5	...	...	4,152	4,649
77	44	4	395	...	343	1,189
78	118	227	4	500	1,123	2,322
...	7,013	2,936	6,244	500	1,90,848	2,19,806
79	314	106	761	3,922	1,297	7,302
80	27	459	...	...	30	667
81	102	1,242	...	...	649	2,385
82	48	...	10	...	...	243
83	140	203	299	...	746	2,205
84	...	...	...	...	...	412
85	65	441	18	...	541	1,609
86	175	107	...	...	456	1,193
87	72	553	15	...	339	1,414
...	943	3,111	1,103	3,922	4,058	17,930
...	36,311	27,675	23,239	32,575	2,97,268	5,10,491
...	*32,422*	*30,554*	*21,343*	*53,552*	*86,174*	*3,11,635*

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,73,952	10,39,678	...	...	...	86,464	70
530	9,869	...	...	...	...	71
2,841	33,734	...	...	...	...	72
2,440	39,343	...	...	...	...	73
1,482	10,607	...	...	...	...	74
787	27,969	...	...	...	...	75
4,649	19,361	...	...	...	...	76
1,189	21,062	...	...	...	...	77
2,322	21,053	...	...	...	...	78
2,90,192	12,72,676	...	...	...	86,464	...
10,653	91,763	...	...	...	3,961	79
667	14,802	...	...	...	...	80
2,885	28,781	...	...	...	...	81
243	7,086	...	...	...	...	82
2,205	42,954	...	...	...	...	83
412	10,313	...	...	...	...	84
1,609	17,971	...	...	...	...	85
1,193	14,606	...	...	...	...	86
1,414	20,764	...	...	...	...	87
21,281	2,49,040	...	...	...	3,961	...
9,93,040	73,94,739	93,703	...	17,531	4,58,094	...
7,44,391	*67,48,230*	*33,050*	...	*17,531*	*4,15,378*	...

Serial number of municipality	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	160	129	12,744	99,497	11,89,175	14,383
71	...	...	...	...	9,869	551
72	2	...	...	2	33,736	2,750
73	...	...	...	...	39,343	903
74	...	...	...	...	10,607	...
75	10	...	...	10	27,979	364
76	...	...	...	...	19,361	...
77	...	...	...	...	21,062	216
78	...	...	...	...	21,053	476
...	172	129	12,744	99,509	13,72,185	19,643
79	10	...	...	3,971	95,734	3,260
80	...	...	...	...	14,802	...
81	...	...	...	...	28,781	726
82	...	...	...	...	7,086	...
83	...	...	78	78	43,032	302
84	...	...	...	...	10,313	512
85	...	...	...	...	17,971	...
86	...	...	...	...	14,606	...
87	...	...	1,112	1,112	21,876	283
...	10	...	1,190	5,161	2,54,201	5,083
...	4,852	1,742	1,12,057	6,87,979	80,82,718	1,74,518
...	*7,772*	*2,420*	*77,076*	*5,53,227*	*73,01,457*	*1,82,127*

Provinces of Agra and Oudh during the year ending the 31st March 1911—(concluded).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(*a*)	62(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
3,06,949	3,21,332	15,10,507	5,100	...	18,86,059	70	Lucknow ...	Lucknow ...	LUCKNOW.
3,967	4,518	14,387	30	...	...	71	Unao ...	Unao ...	
8,904	11,654	45,390	312	...	...	72	Rae Bareli ...	Rae Bareli...	
9,100	10,003	49,346	331	7,000	...	73	Sitapur ...	Sitapur ...	
3,976	3,976	14,583	165	900	...	74	Khairabad ...		
6,627	6,991	34,970	60	...	...	75	Hardoi ...	Hardoi ...	
2,869	2,869	22,230	200	...	...	76	Shahabad ...		
5,330	5,546	26,608	400	100	...	77	Sandila ...		
16,769	17,245	38,298	...	5,000	...	78	Lakhimpur ...	Kheri ...	
3,64,491	3,84,134	17,56,319	6,598	13,000	18,86,059	...	Divisional total.		
41,467	44,727	1,40,461	1,160	...	80,802	79	Fyzabad ...	Fyzabad ...	FYZABAD.
2,447	2,447	17,249	100	...	...	80	Tanda ...		
5,430	6,156	34,937	205	...	...	81	Gonda ...	Gonda ...	
948	948	8,034	100	...	...	82	Balrampur ...		
3,618	3,920	46,952	672	3,200	...	83	Bahraich ...	Bahraich ...	
1,187	1,699	12,012	200	5,000	...	84	Nanpara ...		
1,506	1,506	19,477	330	...	...	85	Sultanpur ...	Sultanpur...	
8,289	8,289	22,895	167	...	...	86	Bela (Partabgarh).	Partabgarh	
6,670	6,953	28,829	235	...	...	87	Nawabganj (Bara Banki).	Bara Banki	
71,562	76,645	3,30,846	3,169	8,200	80,802	...	Divisional total.		
26,39,558	28,14,076	1,08,96,794	73,341	3,56,600	1,17,76,525	...	GRAND TOTAL, 1910-1911.		
24,34,217	*26,16,344*	*99,17,801*	*74,092*	*2,60,800*	*1,14,23,456*	...	*Grand total, 1909-1910.*		

STATEMENT No. IV

AND

ABSTRACT STATEMENT.

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1911, *the average consumption or expenditure per head*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra	Dehra Dun ...	1	29,692	446,294	14,658	363,753	11,684	12 10 0
	Saharanpur	Saharanpur ...	2	60,497	989,052	29,983	478,825	13,355	7 37 0
		Hardwar Union	3	28,382	258,682	8,631	250,999	8,384	8 34 0
		Deoband ...	4	18,390	186,514	5,875	127,172	4,024	6 37 0
		Roorkee ...	5	15,904	145,089	5,139	103,117	3,813	6 19 0
	Muzaffarnagar.	Muzaffarnagar	6	23,365	198,932	6,078	181,202	5,527	7 30 0
		Kandhla ...	7	8,657	83,476	2,590	63,424	1,959	7 13 0
		Kairana ...	8	16,293	127,144	4,070	112,184	3,598	6 35 0
	Meerut ...	Meerut ...	9	115,471	816,766	50,822	709,967	43,933	6 6 0
		Ghaziabad ...	10	9,381	25,534	1,426	20,635	1,137	2 8 0
		Hapur ...	11	18,354	483,814	16,014	399,702	13,702	21 31 0
		Sardhana ...	12	9,242	68,134	3,127	63,241	2,899	6 34 0
	Bulandshahr	Bulandshahr ...	13	19,383	165,779	5,791	162,472	5,062	8 15 0
		Khurja ...	14	27,387	297,606	8,776	223,797	5,723	8 7 0
		Sikandrabad ...	15	18,833	166,131	5,838	122,554	4,422	6 20 0
	Aligarh ...	Aligarh ...	16	64,707	669,654	23,585	551,506	8,830	8 9 0
		Hathras ...	17	36,806	1,156,203	31,103	657,246	18,190	17 34 0
		Atrauli ...	18	15,730	111,830	3,688	99,286	3,296	6 12 0
		Sikandra Rao...	19	10,069	70,346	2,334	62,682	2,094	6 9 0
		Divisional total	...	546,543	6,466,980	2,29,528	4,753,764	1,61,632	8 28 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
18,541	5,840	15,180	4,790	0 20 0	1
91,263	14,267	39,193	6,131	0 26 0	2
14,545	4,554	14,298	4,477	0 20 0	3
*	934	*	391	...	4
8,905	3,502	6,054	759	0 15 0	5
...	...	...	...	...	6
2,138	676	2,134	675	0 10 0	7
6,449	1,970	6,333	1,934	0 16 0	8
36,394	11,542	33,470	10,630	0 12 0	9
...	...	...	...	...	10
...	...	...	...	...	11
3,268	841	2,565	706	0 11 0	12
6,044	1,700	5,472	1,539	0 11 0	13
33,043	13,805	15,230	6,048	0 22 0	14
5,871	2,120	3,247	1,918	0 7 0	15
73,375	18,335	42,633	10,649	0 26 0	16
...	...	...	...	...	17
3,626	1,024	3,460	993	0 9 0	18
3,426	857	3,374	844	0 13 0	19
306,888	81,967	192,643	52,484	0 17 0	...

* Figures not available.

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	35,318	4,415	26,314	3,289	0 35 0
2	154,239	9,640	20,465	1,279	0 12 0
3	12,530	1,566	10,838	1,355	0 15 0
4	17,576	1,747	15,149	1,539	0 33 0
5	7,480	811	6,554	759	0 16 0
6	...	...	...	...	...
7	...	...	...	...	...
8	8,366	782	4,095	382	0 11 0
9	26,915	3,364	25,703	3,213	0 9 0
10	...	...	...	...	...
11	...	...	...	...	...
12	4,261	338	3,606	297	0 16 0
13	16,960	1,590	14,506	1,307	0 30 0
14	49,515	4,642	38,710	3,629	1 17 0
15	6,864	858	2,704	338	0 6 0
16	73,620	6,902	57,066	5,350	0 35 0
17	...	...	...	...	...
18	16,356	1,534	16,278	1,527	1 1 0
19	4,384	411	4,299	403	0 17 0
...	434,384	38,600	246,287	24,667	0 22 0

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average cosumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
5,978	3,082	5,021	2,588	0 7 0	1
9,820	5,075	9,481	4,868	0 6 0	2
7,399	6,782	7,169	6,570	0 10 0	3
1,962	1,471	1,949	1,462	0 4 0	4
2,420	1,515	2,188	1,370	0 5 0	5
3,837	1,918	3,681	1,840	0 6 0	6
790	394	751	374	0 3 0	7
1,318	655	1,132	563	0 3 0	8
14,703	14,704	14,400	14,400	0 5 0	9
1,901	1,188	1,790	1,119	0 8 0	10
2,526	1,579	2,374	1,484	0 5 0	11
805	392	801	390	0 3 0	12
2,545	1,909	2,464	1,848	0 5 0	13
...	...	...	...	...	14
2,666	1,666	2,126	1,329	0 5 0	15
11,637	5,819	9,816	4,909	0 6 0	16
32,866	16,433	9,244	4,622	0 10 0	17
1,041	520	861	430	0 2 0	18
922	461	794	397	0 3 0	19
105,136	65,563	75,979	50,563	0 6 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	582,850	33,534	453,835	26,800	15 11 0
2	1,297,013	72,074	593,571	37,110	9 13 0
3	419,859	25,905	409,772	25,147	14 18 0
4	217,414	11,874	146,887	9,094	7 39 0
5	179,497	13,653	133,263	11,093	8 15 0
6	253,186	10,594	233,788	9,924	10 0 0
7	101,717	4,232	81,514	3,575	9 17 0
8	169,637	8,587	150,008	7,585	9 8 0
9	1,126,567	1,04,759	935,189	93,238	8 4 0
10	43,644	4,958	30,688	4,346	3 11 0
11	608,892	23,098	513,204	19,904	27 8 0
12	100,626	6,197	94,371	5,791	10 8 0
13	279,747	14,484	271,139	13,129	14 0 0
14	494,977	31,906	382,685	19,775	13 39 0
15	244,722	13,664	176,466	10,849	9 15 0
16	1,142,671	66,988	926,920	50,995	14 13 0
17	1,265,879	55,371	701,710	25,389	19 2 0
18	200,525	8,995	185,570	8,411	11 33 0
19	107,116	5,336	97,095	4,941	9 25 0
...	8,836,539	516,209	6,517,675	3,87,096	11 37 0

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
4,265	2,576	4,265	2,576	...	1
24,549	3,621	24,549	3,621	...	2
4,127	414	4,127	414	...	3
4,578	594	4,578	594	...	4
10,249	1,889	8,777	1,716	...	5
16,524	957	16,524	957	...	6
1,328	288	1,328	288	...	7
2,461	428	2,461	428	...	8
24,052	5,901	24,052	5,901	...	9
4,389	546	4,389	546	...	10
3,781	508	3,781	508	...	11
2,064	393	2,064	393	...	12
...	...	...	...	...	13
...	...	...	...	...	14
...	...	...	...	...	15
68,899	15,839	68,899	15,839	...	16
...	...	...	...	...	17
2,937	387	2,937	387	...	18
6,855	1,171	6,855	1,171	...	19
181,058	35,512	179,586	35,339	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	6,859	1,286	4,916	922	0 7 0
2	...	...	...	...	...
3	2,228	418	2,159	406	0 3 0
4	221	55	221	55	0 0 7
5	1,499	374	1,489	369	0 4 0
6	2,507	470	2,394	441	0 4 0
7	346	86	335	84	0 2 0
8	164	30	158	29	0 0 6
9	42,447	1,609	41,296	1,346	0 14 0
10	333	63	333	63	0 1 0
11	...	...	...	...	...
12	355	89	336	84	0 1 0
13	420	105	376	94	0 0 12
14	...	...	...	...	...
15	...	...	...	...	...
16	3,899	731	3,701	582	0 2 0
17	...	...	...	...	...
18	103	26	65	17	0 0 3
19	69	13	69	13	0 0 4
...	61,450	5,355	57,851	4,605	0 6 0

Class III.– Including oil and oilseeds, and articles used for fuel, lighting and washing					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c	
36,449	3,000	33,385	2,580	1 5 0	1
12,350	1,494	12,350	1,494	0 8 0	2
117,024	1,293	116,927	1,280	4 5 0	3
5,923	786	5,137	725	0 11 0	4
24,200	1,151	21,853	1,091	1 15 0	5
146,498	1,357	146,345	1,329	6 11 0	6
1,468	295	1,252	274	0 6 0	7
5,979	656	4,537	565	0 11 0	8
307,159	10,064	261,088	8,862	2 10 0	9
42,041	314	42,041	314	4 19 0	10
1,224	560	1,224	560	0 3 0	11
27,348	362	26,501	298	2 33 0	12
9,912	1,270	7,084	1,084	0 15 0	13
*	761	*	761	...	14
11,159	537	11,159	537	0 24 0	15
15,440	3,370	13,762	2,944	0 9 0	16
4,415	887	4,415	887	0 5 0	17
8,789	430	6,364	347	0 16 0	18
29,721	577	27,077	371	2 28 0	19
807,099	29,164	742,051	26,303	1 17 0	...

* Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	2,10,347	3,476	1,96,427	3,259	6 10 0
2	1,78,938	9,014	1,73,320	6,734	2 14 0
3	1,84,328	3,006	1,72,258	2,815	6 3 0
4	33,352	2,603	32,337	2,190	1 12 0
5	75,992	3,162	70,953	2,542	4 7 0
6	44,498	1,514	41,641	1,437	1 3 0
7	15,151	451	15,094	450	1 12 0
8	12,848	277	11,993	262	0 12 0
9	3,20,296	20,123	3,13,198	17,546	2 11 0
10	30,889	717	20,535	551	2 3 0
11	1,11,423	3,473	1,09,909	3,420	6 0 0
12	19,834	625	18,970	611	2 1 0
13	49,103	1,788	45,921	1,606	2 6 0
14	1,54,179	3,831	80,574	2,679	2 15 0
15	73,373	1,802	38,493	1,257	2 1 0
16	2,55,375	7,329	2,17,478	5,668	3 6 0
17	34,495	3,196	28,969	2,130	0 13 0
18	25,552	551	25,174	544	1 10 0
19	16,836	409	16,666	405	1 10 0
...	18,46,809	67,347	16,29,910	56,106	2 15 0

Class V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,28,923	2,876	1,11,935	2,611	3 12 0	1
3,76,763	13,585	3,06,434	11,106	5 1 0	2
69,820	1,139	68,974	1,126	2 7 0	3
48,236	1,738	47,366	1,711	2 9 0	4
56,215	1,759	51,307	1,606	3 4 0	5
1,44,355	2,255	1,30,573	2,056	5 11 0	6
13,010	382	12,340	363	1 7 0	7
58,311	913	58,001	799	3 9 0	8
2,09,464	13,700	1,85,129	11,958	1 10 0	9
28,935	452	27,078	423	2 14 0	10
71,676	2,240	62,594	1,956	3 7 0	11
21,042	1,075	20,115	1,031	2 3 0	12
17,690	1,291	16,578	993	0 14 0	13
1,36,140	2,127	1,01,935	1,593	3 12 0	14
5,416	1,332	5,146	953	0 4 0	15
2,02,769	6,246	1,47,369	4,516	2 4 0	16
8,15,939	13,347	2,73,327	3,948	7 7 0	17
40,177	628	31,175	488	2 0 0	18
18,560	290	16,648	260	1 10 0	19
24,63,441	67,875	16,75,024	49,497	3 10 0	...

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
6	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	*	2,602	*	2,086	...
2	43,200	7,624	34,338	5,963	0 23 0
3	4,681	613	4,634	607	0 7 0
4	6,174	1,233	6,065	1,206	0 13 0
5	2,863	1,126	2,798	1,105	0 7 0
6	14,211	3,577	11,113	2,803	0 19 0
7	1,158	137	1,158	137	0 5 0
8	...	...	...	...	...
9	18,272	5,502	14,974	4,750	0 5 0
10	2,974	458	2,928	451	0 12 0
11	6,546	646	6,315	611	0 14 0
12	1,908	453	1,783	421	0 8 0
13	2,804	565	2,658	535	0 5 0
14	*	524	*	483	...
15	775	770	498	713	0 1 0
16	12,640	2,175	10,865	1,895	0 7 0
17	30,415	5,241	11,476	1,610	0 12 0
18	3,560	702	942	211	0 2 0
19	877	254	701	210	0 3 0
...	153,058	34,202	113,251	25,802	0 10 0

* Figures not available.

Cloth and piece goods and articles of clothing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	6
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
6,69,502	20,922	5,96,870	18,652	20 2 0	1
8,03,462	12,554	7,70,717	12,040	12 12 0	2
3,98,464	6,227	3,79,867	5,936	13 6 0	3
2,53,753	5,877	2,30,182	5,315	12 8 0	4
2,06,941	3,235	1,82,801	2,859	11 8 0	5
3,93,083	6,141	3,63,142	5,673	15 9 0	6
59,014	922	58,738	917	6 13 0	7
1,30,089	2,032	1,24,549	1,946	7 10 0	8
8,80,438	40,907	6,10,436	32,470	5 5 0	9
1,56,819	3,267	1,53,470	3,197	16 6 0	10
2,42,153	3,786	2,40,500	3,760	13 2 0	11
76,408	2,388	62,370	1,954	6 2 0	12
2,63,552	4,118	2,53,888	3,967	13 2 0	13
4,86,391	7,600	3,60,412	5,632	13 3 0	14
2,29,504	3,586	2,18,240	3,410	11 9 0	15
9,13,543	9,516	8,61,268	8,972	13 5 0	16
...	...	...	...	...	17
1,80,720	2,823	1,31,823	2,059	8 6 0	18
87,040	1,360	83,712	1,308	8 5 0	19
64,30,876	1,37,261	56,82,985	1,20,067	11 2 0	...

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	7,93,076	22,852	7,16,922	20,527	24 2 0
2	11,15,438	17,432	10,40,129	16,818	17 3 0
3	4,82,190	7,535	4,60,252	7,192	16 3 0
4	3,02,288	6,635	2,74,469	6,006	14 15 0
5	2,81,426	4,403	2,56,926	4,021	16 2 0
6	4,60,248	7,192	4,27,879	6,686	18 5 0
7	65,190	1,031	64,345	1,025	7 8 0
8	1,32,312	2,067	1,26,317	1,974	7 12 0
9	11,45,588	46,636	8,33,387	37,196	7 3 0
10	1,80,381	3,636	1,76,987	3,565	18 4 0
11	2,98,107	4,664	2,95,362	4,621	16 1 0
12	87,393	2,734	73,355	2,300	7 5 0
13	3,29,280	5,145	3,14,304	4,911	16 3 0
14	5,15,574	8,056	3,74,906	5,858	13 11 0
15	2,52,544	3,946	2,39,616	3,744	12 12 0
16	9,79,793	10,249	9,27,243	9,702	14 5 0
17	1,60,014	2,500	71,889	1,123	1 15 0
18	1,89,277	2,955	1,39,943	2,184	8 14 0
19	1,03,424	1,616	98,304	1,536	9 12 0
...	78,75,343	1,61,284	69,13,035	1,40,989	12 10 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population.

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality	Name of municipality.	District.	Division.	Division.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I.—(Net collections.)	Total octroi—(Net collections.)					
71	72	73	74	75	76	77	78	4	3	2	1	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.					
1,87,654	2,932	1,56,933	2,452	5 5 0	...	0 14 0	2 2 0	1	Dehra ...	Dehra Dun.	Meerut.	Agra.
2,40,465	3,758	1,99,952	3,125	3 5 0	437	0 9 0	1 6 0	2	Saharanpur ...	Saharanpur.		
1,18,374	1,850	1,15,670	1,808	4 1 0	8	0 14 0	1 7 0	3	Hardwar Union			
41,272	1,290	36,103	1,129	1 15 0	210	0 8 0	1 4 0	4	Deoband ...			
40,550	637	34,304	540	2 3 0	404	0 11 0	1 8 0	5	Roorkee ...			
90,234	1,410	81,938	1,281	3 8 0	510	0 7 0	1 2 0	6	Muzaffarnagar	Muzaffarnagar.		
9,078	141	8,792	137	1 0 0	112	0 6 0	0 12 0	7	Kandhla ...			
...	...	...	...	...	...	0 7 0	0 11 0	8	Kairana ...			
1,62,436	4,900	1,30,279	4,397	1 2 0	3,586	0 13 0	1 10 0	9	Meerut ...	Meerut ...		
22,495	352	20,724	324	2 3 0	...	0 7 0	1 2 0	10	Ghaziabad ...			
97,219	1,519	94,406	1,475	5 2 0	...	1 1 0	1 13 0	11	Hapur ...			
12,286	386	11,120	350	1 3 0	...	0 10 0	1 3 0	12	Sardhana ...			
*	660	*	525	...	...	0 11 0	1 3 0	13	Bulandshahr ...	Bulandshahr		
100,372	1,568	86,563	1,352	3 3 0	...	0 12 0	1 3 0	14	Khurja ...			
35,520	555	32,448	507	1 12 0	...	0 9 0	1 10 0	15	Sikandrabad ...			
3,96,934	6,202	3,22,346	5,036	5 0 0	...	0 13 0	1 8 0	16	Aligarh ...	Aligarh ...		Rohilkhand.
5,39,319	15,403	1,76,146	3,483	4 13 0	...	0 11 0	1 1 0	17	Hathras ...			
52,261	816	31,516	492	2 1 0	...	0 9 0	0 13 0	18	Atrauli ...			
12,928	202	12,256	191	0 2 0	...	0 8 0	0 14 0	19	Sikandra Rao ...			
21,59,397	44,581	15,51,496	28,604	3 1 0	5,267	0 11 0	1 6 0	...	Divisional total.			

* Figures not available.

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1911, *the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
AGRA.	Muttra ...	Muttra ...	20	56,046	518,432	16,201	458,624	14,332	8 7 0
		Brindaban ...	21	18,400	118,699	4,114	118,153	4,096	6 17 0
		Kosi ...	22	6,985	18,494	1,093	16,219	951	2 11 0
	Agra ...	Agra ...	23	185,123	1,937,689	1,07,352	1,361,141	74,213	7 14 0
		Firozabad ...	24	13,571	154,295	6,791	134,934	5,485	9 38 0
	Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	25	59,400	702,295	27,794	466,563	19,187	7 14 0
	Mainpuri ...	Mainpuri ...	26	16,015	120,328	3,797	102,691	3,245	6 16 0
	Etawah ...	Etawah ...	27	44,776	576,632	19,840	522,341	17,775	11 27 0
	Etah ...	Etah ...	28	7,295	81,806	3,220	69,237	2,712	9 20 0
		Soron ...	29	11,360	74,427	3,245	72,203	3,148	6 14 0
		Kasganj ...	30	15,358	61,874	2,183	55,263	1,953	3 10 0
		Jalesar ...	31	13,283	105,123	3,066	95,566	2,793	7 8 0
		Divisional total	...	4,47,612	4,470,094	1,98,696	3,472,935	1,49,890	7 30 0
ROHILKHAND.	Bareilly ...	Bareilly ...	32	128,120	1,507,776	67,524	893,916	39,075	6 39 0
	Bijnor ...	Bijnor ...	33	17,439	112,044	4,440	109,748	4,355	6 12 0
		Chandpur ...	34	11,852	76,227	2,722	74,382	2,653	6 11 0
		Dhampur ...	35	7,328	134,862	4,688	74,027	2,705	10 4 0
		Nagina ...	36	19,449	148,489	6,121	125,726	5,046	6 18 0
		Najibabad ...	37	18,249	159,921	5,648	131,764	4,737	7 9 0
	Budaun ...	Budaun ...	38	38,080	302,034	11,030	252,951	8,793	6 26 0
	Moradabad ...	Moradabad ...	39	78,293	970,353	30,490	668,098	21,064	8 21 0
		Chandausi ...	40	21,662	267,595	12,133	188,157	8,985	8 27 0
		Amroha ...	41	42,290	339,455	10,358	265,024	8,069	6 11 0
		Sambhal ...	42	45,276	278,708	11,269	258,838	10,444	5 29 0

Refined sugar.					Serial number of municipality
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
38,998	12,187	37,277	11,649	0 27 0	20
8,971	2,520	8,787	2,468	0 19 0	21
8,955	1,679	8,444	1,583	1 8 0	22
330,603	1,03,315	120,306	39,763	0 26 0	23
10,613	4,329	7,887	3,179	0 23 0	24
23,826	7,868	20,481	6,757	0 14 0	25
11,774	2,766	10,095	2,384	0 25 0	26
34,743	8,155	17,846	4,080	0 16 0	27
7,320	2,276	7,004	2,177	0 38 0	28
...	...	..	...	...	29
...	...	...	...	...	30
6,624	2,217	6,568	2,199	0 20 0	31
482,427	1,47,312	244,695	76,239	0 23 0	...
71,075	22,211	36,732	11,479	0 11 0	32
808	253	805	252	0 2 0	33
934	310	934	310	0 3 0	34
...	...	...	...	...	35
...	...	...	...	...	36
...	...	...	...	...	37
13,424	4,195	8,895	2,780	0 9 0	38
41,935	13,108	19,201	6,004	0 10 0	39
...	...	...	...	...	40
6,916	1,946	6,485	1,825	0 6 0	41
8,999	2,006	8,991	2,004	0 8 0	42

Name of of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	36,008	4,501	32,784	4,093	0 23 0
21	6,483	612	6,474	611	0 14 0
22	32,217	2,014	25,161	1,573	3 24 0
23	247,967	33,823	80,707	8,218	0 17 0
24	26,384	3,299	20,178	2,524	1 19 0
25	18,787	2,348	18,042	2,255	0 12 0
26	5,816	727	5,697	712	0 14 0
27	26,937	3,367	20,397	2,550	0 18 0
28	6,274	784	5,920	740	0 32 0
29	...	...	...	...	...
30	...	...	...	...	...
31	7,813	978	7,424	930	0 22 0
...	414,686	52,453	222,784	24,211	0 21 0
32	2,17,996	13,625	53,347	3,334	0 17 0
33	5,498	698	4,661	593	0 11 0
34	14,512	1,814	10,561	679	0 36 0
35	..	...	...	...	...
36	...	...	...	...	...
37	...	...	...	...	...
38	22,992	2,874	22,365	2,797	0 23 0
39	43,710	5,470	43,360	5,426	0 22 0
40	39,771	3,600	37,680	3,419	1 30 0
41	15,558	1,458	11,065	1,037	0 10 0
42	16,456	2,329	16,444	2,327	0 14 0

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*)Net imports.	(*d*)Net amount of tax collected.	(*e*)Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
13,518	6,759	11,844	5,922	0 8 0	20
4,684	2,342	4,652	2,326	0 10 0	21
1,415	708	1,298	649	0 7 0	22
27,543	27,543	25,882	25,882	0 6 0	23
...	...	...	...	...	24
8,163	8,163	8,133	8,133	0 5 0	25
2,644	1,323	2,200	1,101	0 5 0	26
...	...	...	...	...	27
1,481	740	1,404	702	0 8 0	28
2,042	1,532	2,017	1,513	0 7 0	29
3,173	1,983	2,628	1,642	0 7 0	30
1,218	609	1,014	507	0 3 0	31
65,881	51,702	61,072	48,377	0 6 0	...
13,833	10,375	13,548	10,161	0 4 0	32
1,326	983	1,256	930	0 3 0	33
510	381	468	350	0 2 0	34
1,101	825	929	696	0 5 0	35
1,214	1,213	1,052	1,051	0 2 0	36
2,107	1,317	1,899	1,187	0 4 0	37
3,408	2,131	3,365	2,104	0 4 0	38
8,599	6,477	8,344	6,286	0 4 0	39
...	...	...	...	...	40
2,347	1,474	2,316	1,454	0 2 0	41
1,709	856	1,663	835	0 1 0	42

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	702,956	46,248	6,30,194	42,260	11 10 0
21	185,857	11,581	185,000	11,487	10 2 0
22	88,440	6,324	78,022	5,572	11 7 0
23	2,768,821	3,03,068	1,943,264	1,73,840	10 20 0
24	206,317	15,472	177,848	12,299	13 4 0
25	968,166	54,468	720,324	44,165	12 5 0
26	188,643	10,859	167,726	9,626	10 19 0
27	678,466	35 020	599,160	28,003	13 15 0
28	144,170	8,836	85,346	8,111	11 28 0
29	133,381	6,306	130,779	6,180	11 20 0
30	153,964	7,619	143,567	6,912	9 14 0
31	158,483	8,402	148,157	7,883	11 6 0
...	6,077,664	5,14,233	5,009,387	3,56,268	11 8 0
32	1,892,309	1,37,905	1,064,154	86,704	8 12 0
33	136,488	7,945	132,912	7,674	7 25 0
34	104,565	5,937	95,699	4,608	8 6 0
35	146,248	6 °49	81,318	4,573	11 4 0
36	170,302	9,656	139,377	8,129	7 7 0
37	191,347	9,794	139,388	7,983	7 25 0
38	378,576	25,748	324,600	21,978	8 20 0
39	1,112,106	67,600	766,262	50,184	9 31 0
40	338,376	20,018	255,848	16,469	11 32 0
41	399,370	21,178	318,879	18,276	7 22 0
42	344,106	21,673	324,220	20,821	7 6 0

Class II.—Animals for slaughter.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
22,224	2,139	20,808	2,043	...	20
1,622	101	1,622	101	...	21
2,521	529	2,521	529	...	22
253,569	23,709	180,200	16,831	...	23
6,795	1,008	6,795	1,008	...	24
21,510	3,102	21,510	3,102	...	25
7,790	487	7,663	479	...	26
14,534	1,724	14,534	1,754	...	27
3,372	296	3,372	296	...	28
2,108	333	2,108	333	...	29
6,217	862	6,217	862	...	30
4,907	769	4,702	750	...	31
347,169	35,059	2,72,052	28,088	...	...
66,648	11,158	64,314	11,012	...	32
3,449	480	3,449	480	...	33
2,397	411	2,397	411	...	34
1,273	213	1,273	213	...	35
3,544	741	3,464	734	...	36
5,042	752	5,042	752	...	37
*	2,266	*	2,266	...	38
13,792	5,404	13,422	5,381	...	39
6,925	504	6,925	504	...	40
17,914	1,718	17,377	1,701	...	41
15,655	1,889	15,655	1,889	...	42

* Figures not available.

Serial number of municipality.	Oil				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	5,392	1,011	4,576	858	0 3 0
21	2,726	512	2,626	493	0 6 0
22	735	138	707	133	0 4 0
23	...	...	...	...	...
24	...	...	...	...	...
25	1,796	337	1,796	337	0 1 0
26	281	70	256	64	0 1 0
27	...	...	...	...	...
28	634	99	634	99	0 3 0
29	1,308	250	1,298	248	0 5 0
30	...	...	...	...	...
31	63	14	63	14	0 0 3
	12,935	2,431	11,956	2,246	0 3 0
32	7,712	1,928	6,229	1,557	0 2 0
33	718	150	693	145	0 2 0
34	301	61	298	60	0 1 0
35	874	183	755	159	0 4 0
36	...	...	...	...	...
37	3,192	798	2,616	654	0 6 0
38	*	41	*	41	*
39	2,994	563	2,676	503	0 1 0
40	...	...	...	...	...
41	906	168	793	147	0 1 0
42	638	121	638	121	0 1 0

* Figures not available.

Class III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
528,534	3,125	526,140	2,971	9 16 0	20
85,046	977	84,756	958	4 24 0	21
33,820	332	33,792	327	4 34 0	22
124,491	11,367	123,740	11,204	0 27 0	23
...	...	...	...	...	24
6,830	3,248	6,803	3,220	0 5 0	25
34,940	548	34,915	542	2 7 0	26
72,219	1,131	72,176	1,129	1 24 0	27
53,229	390	53,229	390	7 12 0	28
65,007	899	64,975	896	5 29 0	29
108,299	1,136	108,299	1,136	7 2 0	30
42,664	365	42,664	365	3 38 0	31
1,155,079	23,518	1,151,489	23,138	2 26 0	...
829,665	15,622	738,184	10,905	5 30 0	32
70,861	723	69,804	677	4 0 0	33
62,466	471	61,875	433	5 9 0	34
35,439	470	35,320	446	4 38 0	35
65,007	692	65,007	689	3 14 0	36
105,721	1,756	105,147	1,561	5 30 0	37
97,116	1,474	97,116	1,474	2 22 0	38
29,617	3,118	29,299	3,058	0 15 0	39
*	492	*	486	...	40
*	1,706	*	1,662	...	41
*	2,080	*	1,936	...	42

*Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	1,32,362	4,486	1,26,623	4,311	2 4 0
21	30,092	1,731	28,808	1,709	1 9 0
22	34,578	1,081	34,075	1,065	4 14 0
23	5,37,445	22,417	1,80,186	14,547	0 16 0
24	68,474	1,475	61,154	1,359	4 8 0
25	1,22,644	6,165	1,12,306	5,549	1 14 0
26	28,514	876	28,065	857	1 12 0
27	1,12,313	2,579	88,702	1,919	2 1 0
28	35,483	699	35,128	690	4 13 0
29	46,267	1,818	42,653	1,698	3 12 0
30	1,27,653	2,934	1,15,872	2,674	7 9 0
31	20,397	565	18,812	517	1 7 0
...	12,96,222	46,826	8,72,384	36,895	1 15 0
32	748,741	26,455	4,42,035	17,303	3 7 0
33	37,103	1,365	29,191	1,167	1 11 0
34	11,288	417	10,548	405	0 14 0
35	89,972	2,025	81,326	1,751	11 2 0
36	52,778	2,675	48,299	2,477	2 7 0
37	56,321	1,880	51,493	1,746	2 13 0
38	67,875	2,560	62,128	2,218	1 10 0
39	5,33,908	12,525	4,59,034	11,031	5 14 0
40	1,07,502	4,416	85,963	3,464	3 15 0
41	85,296	4,404	63,793	3,217	1 8 0
42	55,582	1,627	54,973	1,617	1 3 0

Class V.— r g, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,75,808	2,747	1,71,392	2,678	3 1 0	20
29,197	456	29,038	454	1 9 0	21
35,980	1,124	34,890	1,090	5 0 0	22
1,90,155	13,347	68,206	7,340	0 6 0	23
39,537	618	34,311	536	2 8 0	24
1,47,630	4,625	68,916	3,673	1 0 0	25
10,653	1,252	9,769	1,114	0 10 0	26
1,02,492	3,027	88,245	2,728	2 1 0	27
34,623	541	31,743	497	4 7 0	28
18,761	586	18,618	582	1 10 0	29
1,09,983	3,437	91,208	2,850	5 5 0	30
11,473	702	7,773	641	0 9 0	31
8,16,292	32,462	6,54,109	24,183	1 7 0	...
4,34,538	18,932	3,68,775	16,065	2 14 0	32
10,770	846	10,317	810	0 9 0	33
23,473	1,029	20,966	938	1 12 0	34
40,655	635	35,367	552	4 13 0	35
58,717	2,633	48,848	2,175	2 8 0	36
89,088	2,784	69,440	2,170	3 12 0	37
1,24,237	2,553	1,20,288	2,506	3 3 0	38
2,56,631	8,012	2,40,648	7,522	3 1 0	39
80,228	4,959	61,298	4,004	2 13 0	40
86,518	2,702	84,367	2,603	2 0 0	41
75,412	2,388	70,210	2,226	1 9 0	42

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
20	9,584	1,599	9,548	1,594	0 7 0
21	1,512	234	1,492	231	0 3 0
22	1,603	165	1,587	163	0 9 0
23	15,318	6,768	8,070	4,994	0 2 0
24	1,232	243	1,188	234	0 4 0
25	*	890	*	27	*
26	1,628	459	1,628	459	0 4 0
27	4,909	1,209	4,695	1,156	0 4 0
28	...	...	...	...	...
29	...	...	...	...	...
30	4,259	694	3,264	538	0 9 0
31	2,588	413	1,424	231	0 4 0
...	42,633	12,674	32,896	9,627	0 4 0
32	*	2,054	*	1,946	*
33	1,571	379	1,571	368	0 4 0
34	1,634	358	1,623	356	0 5 0
35	2,388	615	1,988	515	0 11 0
36	4,433	862	4,243	824	0 9 0
37	3,092	818	2,883	762	0 6 0
38	...	...	...	...	...
39	9,972	2,496	8,110	2,174	0 1 0
40	18,766	2,997	10,804	1,424	0 20 0
41	*	983	*	981	...
42	6,274	1,186	6,030	1,136	0 5 0

* Figures not available.

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
10,75,840	16,810	5,97,440	9,335	10 10 0	20
3,08,394	4,840	2,28,684	3,595	12 6 0	21
1,30,241	2,035	1,26,711	1,980	18 2 0	22
65,87,715	1,02,936	21,70,577	33,919	11 12 0	23
3,40,610	5,323	2,71,447	4,243	20 0 0	24
...	...	...	...	...	25
1,78,061	3,761	1,72,478	3,623	10 12 0	26
5,54,264	15,597	5,08,633	14,452	11 6 0	27
...	...	...	...	...	28
1,63,130	3,763	1,39,813	3,222	12 5 0	29
2,29,735	3,590	2,22,742	3,481	14 9 0	30
1,23,840	1,935	1,19,413	1,866	9 0 0	31
96,91,830	1,60,590	45,57,938	79,716	11 15 0	...
19,37,053	32,577	16,26,436	27,347	12 11 0	32
1,44,811	2,272	1,38,479	2,173	7 15 0	33
1,04,809	1,671	84,099	1,319	7 2 0	34
84,948	1,327	76,335	1,192	10 7 0	35
1,40,591	4,380	1,25,710	3,911	6 8 0	36
3,41,312	5,333	2,51,904	3,936	13 13 0	37
5,30,497	8,290	4,93,843	7,717	12 15 0	38
15,48,735	24,197	14,30,384	22,348	18 4 0	39
11,52,354	18,010	4,64,912	7,269	21 7 0	40
2,87,387	4,493	2,76,580	4,325	6 9 0	41
3,19,253	4,895	2,83,403	4,257	6 4 0	42

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
20	11,08,544	17,321	6,28,992	9,828	11 3 0
21	3,10,545	4,874	2,30,835	3,629	12 9 0
22	1,30,241	2,035	1,26,711	1,980	18 2 0
23	79,39,940	1,25,332	29,39,911	43,645	15 14 0
24	3,87,935	6,063	3,14,110	4,910	23 2 0
25	97,220	1,521	78,190	1,224	1 5 0
26	2,42,941	4,775	2,14,738	4,229	13 7 0
27	7,67,995	21,350	7,06,240	19,829	15 12 0
28	26,889	420	22,570	352	3 2 0
29	1,77,727	4,219	1,48,690	3,500	13 1 0
30	2,40,230	3,848	2,38,543	3,728	15 10 0
31	1,23,840	1,935	1,19,413	1,866	9 0 0
...	1,15,59,147	1,93,693	57,68,943	98,790	12 14 0
32	25,83,852	43,511	20,81,003	35,256	16 4 0
33	1,82,207	2,862	1,69,531	2,664	9 12 0
34	1,56,042	2,506	1,35,140	2,151	11 6 0
35	9[illegible]109	1,520	87,174	1,365	11 14 0
36	1,72,622	5,250	1,45,365	4,369	7 8 0
37	3,75,744	5,871	2,84,800	4,450	15 10 0
38	5,79,293	9,053	5,41,616	8,464	14 3 0
39	17,10,645	26,726	15,72,763	24,572	20 1 0
40	11,74,030	18,349	4,86,395	7,605	22 7 0
41	3,25,440	5,092	3,12,722	4,894	7 6 0
42	3,33,908	5,021	2,98,118	4,483	6 9 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.						Incidence of taxation.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Composition for octroi.	Class I—(Net collections).	Total octroi—(Net collections).	Serial number of municipality.	Name of municipality.	District.	Division.
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,44,672	3,823	1,90,976	2,984	3 7 0	33	0 12 0	1 4 0	20	Muttra ...	Muttra ...	Agra.
53,022	828	46,171	721	2 8 0	6	0 10 0	1 1 0	21	Brindaban ...		
41,842	654	30,776	481	4 6 0	...	0 13 0	1 10 0	22	Kosi ...		
6,11,498	19,112	3,88,026	12,128	2 1 0	20	0 15 0	1 9 0	23	Agra ...	Agra ...	
91,471	917	83,662	839	6 3 0	...	0 14 0	1 9 0	24	Firozabad ...		
...	...	...	...	...	...	0 12 0	1 0 0	25	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
...	...	...	..	...	5	0 9 0	1 1 0	26	Mainpuri ...	Mainpuri ...	
1,55,394	4,700	1,12,184	3,658	2 8 0	40	0 10 0	1 6 0	27	Etawah ...	Etawah ...	
41,513	655	37,678	588	5 3 0	33	1 2 0	1 8 0	28	Etah ...	Etah ...	
1,05,432	1,654	88,713	1,390	7 13 0	...	0 9 0	1 5 0	29	Soron ...		
1,13,199	1,771	91,847	1,437	6 0 0	...	0 7 0	1 5 0	30	Kasganj ...		
...	...	...	...	...	...	0 9 0	0 15 0	31	Jalesar ...		
14,58,048	34,114	10,70,033	24,226	3 0 0	137	0 13 0	1 5 0	...	Divisional total.		
5,06,884	7,92[illegible]	4,88,229	7,629	3 13 0	548	0 10 0	1 7 9	32	Bareilly ...	Bareilly ...	Rohilkhand.
25,338	814	8,586	524	0 8 0	36	0 7 0	0 13 0	33	Bijnor ...	Bijnor ...	
14,640	238	10,890	182	0 15 0	...	0 6 0	0 13 0	34	Chandpur ...		
1,13,925	1,831	64,000	1,044	8 12 0	...	0 10 0	1 7 0	35	Dhampur ...		
49,137	1,235	36,811	878	1 14 0	...	0 7 0	1 1 0	36	Nagina ...		
1,85,088	2,892	83,008	1,297	4 9 0	...	0 7 0	1 2 0	37	Najibabad ...		
1,35,937	2,833	1,04,610	2,180	2 12 0	438	0 9 0	1 1 0	38	Budaun ...	Budaun ...	
1,40,601	2,197	1,18,839	1,857	1 8 0	65	0 10 0	1 1 0	39	Moradabad ...	Moradabad ...	
2,95,075	9,225	1,25,099	3,937	5 12 0	...	0 12 0	1 6 0	40	Chandausi ...		
68,110	1,064	59,864	935	1 7 0	...	0 7 0	1 12 0	41	Amroha ...		
31,226	980	30,419	952	0 11 0	...	0 7 0	0 13 0	42	Sambhal ...		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1911, *the average consumption or expenditure per head,*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(*concluded*).	Shahjahanpur.	Shahjahanpur ...	43	71,699	1,234,886	36,366	513,788	15,353	7 7 0
		Tilhar ...	44	18,340	87,262	2,109	67,279	1,875	3 27 0
	Pilibhit ...	Pilibhit ...	45	31,252	582,061	19,969	238,593	8,620	7 25 0
		Bisalpur ...	46	10,086	53,632	1,919	50,989	1,831	5 2 0
		Divisional total	...	559,415	6,255,305	2,26,786	3,913,330	1,43,605	7 0 0
ALLAHABAD.	Cawnpore ...	Cawnpore ...	47	219,986	...	...	...	...	...
	Fatehpur ...	Fatehpur ...	48	16,743	101,576	3,165	99,439	3,078	5 38 0
	Banda ...	Banda ...	49	20,920	317,321	10,311	174,606	5,822	8 14 0
	Allahabad...	Allahabad ...	50	167,204	1,236,218	66,636	1,110,325	58,578	6 26 0
	Jhansi ...	Jhansi ...	51	62,233	644,069	17,804	529,825	14,629	8 21 0
		Lalitpur ...	52	12,273	145,451	2,280	131,059	2,103	10 27 0
		Mau-Ranipur...	53	12,820	122,730	4,103	92,155	3,140	7 8 0
	Jalaun ...	Orai ...	54	8,860	65,525	2,001	62,439	1,908	7 2 0
		Kalpi ...	55	10,502	139,039	5,284	88,645	3,415	8 2 0
		Kunch ...	56	16,480	71,917	2,838	67,375	2,686	4 4 0
		Divisional total	...	548,021	2,843,846	1,14,422	2,351,689	95,359	7 7 0
BENARES.	Benares ...	Benares ...	57	204,826	1,411,054	1,10,444	1,267,608	1,00,165	6 7 0
	Mirzapur ...	Mirzapur ...	58	55,304	400 910	18,899	398,036	18,767	7 8 0
	Jaunpur ...	Jaunpur ...	59	32,880	273 592	10,012	227,773	8,292	7 37 0
	Ghazipur ...	Ghazipur ...	60	22,165	218,838	10,925	205,122	10,419	9 10 0
		Divisional total	...	315,175	2,304,394	1,50,280	2,098,539	1,37,643	6 25 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
19,639	6,137	16,466	5,143	0 9 0	43
...	...	...	...	...	44
7,312	2,285	5,414	1,692	0 7 0	45
...	...	...	...	...	46
171,042	52,451	103,923	31,489	0 9 0	...
...	...	...	...	...	47
4,636	1,454	4,608	1,445	0 11 0	48
14,392	6,297	12,551	5,492	0 24 0	49
96,707	35,273	52,973	20,517	0 13 0	50
34,296	9,077	22,583	6,363	0 14 0	51
8,674	2,869	5,856	1,915	0 19 0	52
9,784	2,472	8,649	2,166	0 27 0	53
2,986	938	2,922	924	0 13 0	54
...	...	...	...	...	55
7,757	1,562	7,527	1,518	0 18 0	56
179,232	59,942	117,669	40,340	0 15 0	...
98,883	27,382	61,786	17,933	0 12 0	57
19,073	5,961	17,901	5,595	0 13 0	58
18,383	5,715	8,201	2,533	0 10 0	59
5,907	1,477	5,852	1,463	0 11 0	60
142,246	40,535	93,740	27,524	0 12 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
43	...	...	...	...	...
44	...	...	...	...	...
45	...	...	...	...	...
46	...	..	...	...	...
...	376,493	31,868	199,483	19,612	0 21 0
47	...	...	...	...	...
48	3,042	396	3,035	395	0 7 0
49	15,461	2,027	13,520	1,781	0 26 0
50	30,114	3,764	20,586	2,573	0 5 0
51	44,636	5,829	37,104	4,638	0 24 0
52	14,079	1,760	10,070	1,259	0 33 0
53	12,068	1,132	11,530	1,081	0 36 0
54	4,688	586	4,661	583	0 21 0
55	...	...	...	...	...
56	14,802	1,388	13,987	1,311	0 34 0
...	138,890	16,882	114,493	13,621	0 14 0
57	42,315	5,289	38,092	4,760	0 7 0
58	18,022	2,253	17,766	2,221	0 12 0
59	17,263	2,158	17,073	2,134	0 21 0
60	7,228	677	7,186	673	0 13 0
...	84,831	10,377	80,117	9,788	0 10 0

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
4,499	2,250	4,422	2,211	0 2 0	43
844	422	826	413	0 2 0	44
5,576	2,788	4,464	2,232	0 6 0	45
476	238	476	238	0 2 0	46
47,549	31,732	45,028	30,148	0 3 0	...
...	...	...	...	...	47
1,433	1,075	1,428	1,071	0 3 0	48
...	...	...	...	...	49
24,390	24,268	22,035	21,913	0 5 0	50
...	...	...	...	...	51
...	...	...	...	...	52
...	...	...	...	...	53
768	480	735	459	0 3 0	54
2,965	1,483	852	426	0 3 0	55
...	...	...	...	...	56
29,556	27,306	25,050	23,869	0 5 0	...
39,743	39,743	36,974	36,975	0 7 0	57
9,775	9,775	9,497	9,496	0 7 0	58
2,785	1,393	2,750	1,375	0 3 0	59
1,764	1,764	1,695	1,695	0 3 0	60
54,067	52,675	50,916	49,541	0 6 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
43	1,474,935	52,481	734,558	29,649	10 10 0
44	92,840	4,997	72,795	4,753	3 39 0
45	814,050	29,117	467,472	16,587	14 38 0
46	56,469	3,005	53,818	2,916	5 13 0
...	7,652,087	4,23,903	4,970,700	3,01,304	8 35 0
47	...	...	...	...	...
48	129,902	7,945	127,725	7,840	7 25 0
49	373,271	20,919	226,644	15,346	10 33 0
50	1,701,146	1,63,997	1,512,790	1,35,483	9 2 0
51	772,166	45,110	628,996	36,226	10 4 0
52	185,217	9,511	158,063	6,987	12 35 0
53	161,159	8,851	127,851	7,437	9 39 0
54	89,515	4,880	86,228	4,738	9 29 0
55	154,652	7,534	98,127	4,607	9 14 0
56	115,509	6,526	109,284	6,237	6 25 0
...	3,682,557	2,75,273	3,075,708	2,24,901	9 15 0
57	2,103,806	2,26,507	1,878,613	2,01,347	9 7 0
58	463,963	39,748	455,311	38,718	8 9 0
59	443,964	24,273	359,447	18,409	10 37 0
60	389,960	18,097	375,856	17,397	16 39 0
...	3,400,973	3,08,625	3,069,227	2,75,871	9 29 0

Class II.—Animals for slaughter.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
28,885	3,088	28,885	3,088	...	43
5,536	779	5,536	779	...	44
8,680	1,093	8,680	1,093	...	45
4,634	990	4,990	956	...	46
184,374	31,486	181,409	31,259	...	...
140,284	20,427	135,151	18,713	...	47
13,603	1,276	12,472	1,205	...	48
10,082	732	10,043	730	...	49
103,008	13,496	100,885	13,297	...	50
64,435	5,320	58,376	4,941	...	51
...	...	...	...	...	52
4,437	79	4,437	79	...	53
3,043	181	3,043	181	...	54
224	14	224	14	...	55
...	...	...	...	...	56
339,116	41,525	324,631	40,160	...	...
120,834	12,263	113,972	11,607	...	57
31,578	2,721	31,475	2,720	...	58
24,761	1,563	22,130	1,488	...	59
11,111	1,397	11,091	1,393	...	60
188,284	17,944	178,668	17,208	...	...

Serial number of municipality	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
43	...	...	...	...	...
44	*	20	*	19	*
45	1,004	251	996	249	0 1 0
46	*	17	*	6	*
...	18,339	4,301	15,694	3,661	0 2 0
47	...	...	...	...	...
48	1,090	272	1,090	272	0 3 0
49	674	169	674	169	0 1 0
50	15,032	4,767	14,760	4,692	0 3 0
51	...	...	...	...	...
52	...	...	...	...	...
53	465	58	270	34	0 1 0
54	398	100	398	100	0 2 0
55	...	...	...	...	...
56	...	...	...	...	...
...	17,659	5,366	17,192	5,267	0 3 0
57	25,606	6,712	21,755	5,661	0 4 0
58	3,347	837	3,342	836	0 2 0
59	18,670	3,501	11,427	2,143	0 14 0
60	4,884	1,479	4,144	1,236	0 8 0
...	52,507	12,529	40,668	9,876	0 5 0

* Figures not available.

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
*	1,828	*	1,791	*	43
*	202	*	202	*	44
193,703	2,074	192,509	2,071	6 6 0	45
2,129	341	1,842	311	0 7 0	46
1,491,729	33,046	1,396,103	27,702	3 35 0	...
...	...	...	...	...	47
61,887	701	61,887	701	3 28 0	48
66,927	694	66,916	689	3 7 0	49
637,668	17,309	571,244	13,624	3 17 0	50
122,688	7,472	31,128	1,709	0 20 0	51
24,584	448	24,584	448	2 0 0	52
1,039	198	844	95	0 3 0	53
17,084	200	17,084	200	1 37 0	54
28,531	184	28,531	184	2 29 0	55
...	...	...	...	. .	56
960,408	27,206	802,218	17,650	2 23 0	...
429,902	18,667	414,119	17,560	2 0 0	57
612,213	11,511	612,058	11,508	11 3 0	58
184,240	5,593	166,847	4,196	5 3 0	59
52,266	1,836	50,052	1,592	2 8 0	60
1,278,621	37,607	1,243,076	34,856	3 38 0	...

*Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
43	1,73,783	5,981	1,69,292	5,766	2 6 0
44	1,09,844	3,650	75,837	2,558	4 2 0
45	1,26,021	3,458	1,09,511	2,937	3 8 0
46	5,302	618	5,302	618	0 8 0
...	22,61,316	74,056	17,48,725	58,275	3 2 0
47	...	...	...	...	...
48	23,356	1,086	22,377	1,032	1 5 0
49	27,231	866	26,925	830	1 5 0
50	4,11,616	18,307	4,09,373	17,614	2 7 0
51	2,75,586	3,792	2,66,873	3,619	4 5 0
52	19,843	589	18,178	537	1 8 0
53	22,100	504	20,080	459	1 9 0
54	*	131	*	127	...
55	3,753	413	3,753	413	0 6 0
56	10,510	251	10,482	250	0 10 0
...	7,93,995	25,939	7,78,041	24,881	2 7 0
57	4,75,066	27,743	4,35,627	25,890	2 2 0
58	39,273	2,993	36,768	2,892	0 11 0
59	1,51,180	2,764	1,44,593	2,604	4 2 0
60	61,755	2,732	57,671	2,565	2 10 0
....	7,27,274	36,232	6,74,659	33,951	2 3 0

* Figures not available.

CLASS V.—Drugs, gums, spices and perfumes.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
3,34,757	15,374	2,77,309	12,703	3 14 0	43
63,768	2,914	60,816	2,776	3 5 0	44
2,66,880	4,170	1,92,320	3,905	6 2 0	45
18,752	293	18,644	291	1 13 0	46
19,64,124	70,224	16,79,612	60,346	3 0 0	...
...	...	...	...	...	47
44,445	1,389	43,704	1,366	2 10 0	48
67,267	2,102	59,238	1,851	2 13 0	49
3,57,405	15,905	3,35,866	14,725	2 0 0	50
81,195	4,471	72,203	3,560	1 3 0	51
67,618	1,056	45,474	710	3 11 0	52
62,189	1,786	26,831	770	2 3 0	53
*	195	*	184	...	54
12,631	763	12,540	586	1 3 0	55
97,352	1,521	—2,144	—34	—0 2 0	56
7,90,102	29,188	5,93,712	23,718	1 15 0	...
3,18,287	16,616	2,89,214	15,013	1 6 0	57
99,085	8,232	88,588	7,873	1 9 0	58
1,08,417	1,604	1,03,080	1,611	3 2 0	59
71,845	2,159	56,183	2,047	2 9 0	60
5,97,634	28,701	5,37,065	26,544	1 11 0	...

* Figures not available.

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
43	3,163	1,058	3,163	1,058	0 2 0
44	2,716	668	2,605	638	0 6 0
45	10,532	1,367	9,675	1,290	0 12 0
46	1,687	225	1,677	224	0 7 0
...	66,228	16,066	54,372	13,696	0 6 0
47	...	...	...	...	...
48	291	324	291	324	0 1 0
49	2,162	690	2,160	689	0 4 0
50	12,217	8,023	11,438	7,583	0 3 0
51	7,197	3,978	5,669	3,573	0 4 0
52	1,758	443	1,653	418	0 5 0
53	6,616	2,481	6,117	2,294	0 19 0
54	1,400	256	1,400	256	0 6 0
55	1,084	404	1,084	404	0 4 0
56	6,117	977	5,938	948	0 14 0
...	38,842	17,576	35,750	16,489	0 4 0
57	24,959	8,652	20,838	7,335	0 4 0
58	7,222	2,257	5,861	1,832	0 4 0
59	7,830	1,957	3,646	911	0 4 0
60	4,116	1,086	4,059	1,071	0 8 0
...	44,127	13,952	34,404	11,149	0 4 0

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
8,21,133	12,832	8,15,403	12,748	11 6 0	43
2,43,760	5,079	2,41,202	5,026	13 2 0	44
5,80,032	9,063	5,40,032	8,438	17 4 0	45
1,27,040	3,985	1,13,252	3,710	11 4 0	46
83,63,715	1,38,404	69,61,974	1,15,716	12 7 0	...
...	...	...	...	...	47
2,70,956	6,315	2,64,474	6,166	15 13 0	48
3,46,663	5,416	2,85,565	4,362	13 10 0	49
24,50,777	38,294	21,21,049	33,142	12 11 0	50
7,70,618	13,467	6,59,622	11,582	10 10 0	51
6,03,719	8,821	3,63,282	5,249	29 10 0	52
2,51,549	4,324	2,09,025	3,627	16 5 0	53
75,192	1,175	73,259	1,144	8 4 0	54
1,75,660	2,763	1,71,582	2,698	16 5 0	55
1,67,879	2,624	1,65,264	2,583	10 0 0	56
51,13,013	83,199	43,13,125	70,553	13 2 0	...
*	35,085	*	29,327	*	57
3,91,943	17,007	3,71,319	14,689	6 11 0	58
4,37,961	6,843	3,54,628	5,541	10 14 0	59
2,50,397	3,913	2,34,230	3,660	10 9 0	60
10,80,301	62,848	9,60,177	53,217	8 11 0	...

* Figures not available.

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
43	8,71,925	14,338	8,66,041	14,249	12 1 0
44	2,66,645	5,793	2,63,645	5,727	14 6 0
45	6,38,912	9,983	5,96,984	9,356	19 2 0
46	1,42,272	2,224	1,31,376	2,038	13 0 0
...	96,10,706	1,58,099	79,72,673	1,31,643	14 4 0
47	...	...	...	...	...
48	3,06,953	6,900	2,97,610	6 702	17 12 0
49	4,27,957	6,690	3,42,976	5,262	16 6 0
50	27,96,991	45,026	24,52,447	39,532	14 11 0
51	9,25,064	16,031	8,07,855	14,042	13 0 0
52	6,03,719	8,821	3,63,282	5,249	29 10 0
53	2,52,827	4,361	2,10,303	3,664	16 6 0
54	75,192	1,175	73,250	1,144	8 4 0
55	1,80,24	2,835	1,75,535	2,760	16 11 0
56	1,67,879	2,624	1,65,264	2,583	10 0 0
...	57,36,831	94,463	48,88,531	80,938	14 12 0
57	7,97,835	51,066	7,54,732	44,489	3 11 0
58	4,21,095	17,463	4,00,162	15,140	7 4 0
59	6,97,821	10,903	4,90,527	7,664	15 0 0
60	3,38,872	5,515	3,20,964	5,226	14 7 0
...	22,55,623	84,947	19,66,385	72,519	6 4 0

* Figures not available.

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.						Incidence of taxation.		Serial number of municipality	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Composition for octroi.	Class I—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
65,230	4,898	30,780	3,467	0 7 0	34	0 7 0	1 0 0	43	Shahjahanpur...	Shahjahanpur	Rohilkhand—(*concluded*).
40,429	1,266	34,424	1,078	1 14 0	...	0 4 0	1 0 0	44	Tilhar ...		
2,69,632	4,213	1,66,464	2,601	5 5 0	16	0 8 0	1 4 0	45	Pilibhit ...	Pilibhit ...	
30,912	482	28,386	443	2 13 0	...	0 5 0	0 12 0	46	Bisalpur ...		
19,72,164	42,088	13,90,409	29,004	2 8 0	1,187	0 9 0	1 3 0	...	Divisional total.		
...	...	...	...	...	...	...	0 1 6	47	Cawnpore ...	Cawnpore...	Allahabad.
35,721	558	19,216	300	1 2 0	...	0 7 0	1 3 0	48	Fatehpur ...	Fatehpur ...	
64,028	844	28,736	449	1 6 0	...	0 12 0	1 4 0	49	Banda ...	Banda ...	
6,69,013	10,453	6,20,373	9,693	3 11 0	5,137	0 13 0	1 9 0	50	Allahabad ...	Allahabad...	
2,07,592	3,244	1,57,844	2,467	2 9 0	219	0 9 0	1 2 0	51	Jhansi ...	Jhansi ...	
61,488	961	46,197	722	3 12 0	14	0 9 0	1 4 0	52	Lalitpur ...		
1,10,327	1,725	18,951	297	1 8 0	...	0 9 0	1 3 0	53	Mau-Ranipur...		
*	92	*	79	...	...	0 9 0	0 13 0	54	Orai ...	Jalaun ...	
...	...	...	...	...	...	0 7 0	0 14 0	55	Kalpi ...		
...	...	...	...	...	...	0 6 0	0 10 0	56	Kunch ...		
11,48,169	17,877	8,91,317	14,007	3 0 0	5,360	0 11 0	0 13 0	...	Divisional total.		
5,11,745	24,653	4,05,279	17,882	1 15 0	2,076	0 15 0	11 11 0	57	Benares ...	Benares ...	Benares.
...	...	...	...	...	45	0 11 0	1 7 0	58	Mirzapur ...	Mirzapur ...	
63,497	992	60,593	946	1 14 0	949	0 9 0	1 3 0	59	Jaunpur ...	Jaunpur ...	
1,02,022	1,594	99,932	1,562	4 8 0	234	0 12 0	1 7 0	60	Ghazipur ...	Ghazipur ...	
6,77,264	27,239	5,65,804	20,390	2 4 0	3,304	0 14 0	1 9 0	...	Divisional total.		

* Figures not available.

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1911, *the average consumption or expenditure per head*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	61	48,364	504,795	24,884	416,184	21,007	8 24 0
	Azamgarh ...	Azamgarh ...	62	10,834	91,588	3,569	86,939	3,453	8 0 0
		Divisional total	...	59,198	596,383	28,453	503,123	24,460	8 8 0
KUMAUN.	Almora ...	Almora ...	63	9,334	...	...	...	...	...
		Divisional total	...	9,334	...	...	...	...	...
LUCKNOW.	Lucknow ...	Lucknow ...	64	259,475	2,019,332	1,00,348	1,766,328	91,824	6 32 0
	Rae Bareli...	Rae Bareli ...	65	17,329	126,450	4,647	124,274	4,565	7 6 0
	Sitapur ...	Sitapur ...	66	25,181	33,719	1,582	31,234	1,506	1 9 0
		Khairabad ...	67	12,769	116,326	3,969	81,138	2,722	6 13 0
	Hardoi ...	Sandila ...	68	15,241	272,653	6,476	89,862	2,288	5 35 0
		Divisional total	...	329,995	2,568,480	1,17,022	2,092,836	1,02,905	6 13 0
FYZABAD.	Fyzabad ...	Fyzabad ...	69	68,543	491,402	19,600	444,807	17,643	6 20 0
	Gonda ...	Gonda ...	70	12,567	76,723	2,710	76,453	2,701	6 3 0
	Bahraich ...	Bahraich ...	71	26,907	395,508	12,473	139,946	5,642	5 8 0
		Nanpara ...	72	9,782	46,449	1,977	44,574	1,902	4 22 0
	Sultanpur ...	Sultanpur ...	73	9,858	130,624	5,474	66,893	2,576	6 31 0
	Partabgarh ...	Bela (Partabgarh).	74	6,300	65,344	2,664	55,718	2,335	8 33 0
	Bara Banki...	Nawalganj (Bara Banki).	75	14,127	74,382	4,513	72,218	4,313	5 3 0
		Divisional total	...	148,084	1,280,432	49,411	900,609	37,112	6 3 0
		GRAND TOTAL, 1910-1911.	...	2,963,377	26,785,914	11,14,598	20,087,005	8,52,606	7 14 0
		Grand total, 1909-1910.	...	*3,100,236*	*26,136,241*	*10,80,282*	*19,226,260*	*8,18,649*	*6 26 0*

Refined sugar.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
12,177	3,790	10,666	3,318	0 9 0	61
...	...	...	...	...	62
12,177	3,790	10,666	3,318	0 9 0	...
7,174	2,423	6,074	1,997	0 25 0	63
7,174	2,423	6,074	1,997	0 25 0	...
78,504	37,350	74,373	35,383	0 11 0	64
9,375	2,905	3,658	1,118	0 8 0	65
8,720	2,241	6,871	1,779	0 11 0	66
2,483	684	2,200	608	0 7 0	67
3,901	1,654	3,518	1,500	0 9 0	68
102,983	44,834	90,650	40,388	0 11 0	...
...	...	...	...	...	69
4,594	1,574	4,322	1,489	0 14 0	70
15,545	4,858	9,663	3,020	0 14 0	71
1,794	577	1,540	542	0 6 0	72
3,466	1,089	2,288	718	0 9 0	73
3,381	1,049	2,901	899	0 18 0	74
...	...	...	...	...	75
28,780	9,147	20,714	6,668	0 13 0	...
1,432,949	4,42,401	880,774	2,80,447	0 15 0	...
1,305,129	*4,01,046*	*866,605*	*2,69,916*	*0 13 0*	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
61	6,096	762	6,063	758	0 5 0
62	...	...	...	...	...
...	6,096	762	6,063	758	0 5 0
63	2,935	355	2,863	346	0 12 0
...	2,935	355	2,863	346	0 12 0
64	39,513	7,411	27,536	5,165	0 4 0
65	17,304	2,529	10,078	1,339	0 23 0
66	430	72	349	58	0 1 0
67	2,588	324	2,441	305	0 8 0
68	5,193	792	5,193	792	0 13 0
...	65,028	11,128	45,597	7,659	0 6 0
69	...	...	...	...	...
70	2,099	271	1,960	251	0 6 0
71	5,840	730	5,751	719	0 9 0
72	2,096	261	2,096	261	0 8 0
73	5,783	647	2,753	343	0 11 0
74	1,916	239	1,681	209	0 11 0
75	...	...	...	...	...
...	17,134	2,148	14,241	1,783	0 9 0
...	1,540,477	1,64,573	931,928	1,02,445	0 16 0
...	*1,563,810*	*1,82,468*	*827,397*	*1,03,901*	*0 14 0*

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
3,892	2,923	3,839	2,884	0 4 0	61
1,173	733	1,141	713	0 4 0	62
5,065	3,656	4,980	3,597	0 4 0	...
...	...	...	...	...	63
...	...	...	...	...	...
34,817	34,817	34,325	34,325	0 5 0	64
1,294	651	1,261	635	0 3 0	65
1,925	1,925	1,827	1,827	0 3 0	66
534	534	521	522	0 2 0	67
789	396	748	376	0 2 0	68
39,359	38,323	38,682	37,685	0 5 0	...
5,985	5,110	5,403	4,428	0 3 0	69
960	471	954	468	0 3 0	70
1,303	1,086	1,130	941	0 2 0	71
281	218	276	213	0 1 0	72
596	496	544	452	0 2 0	73
713	713	654	654	0 4 0	74
1,112	1,390	1,090	1,363	0 3 0	75
10,950	9,484	10,051	8,519	0 3 0	...
357,563	2,80,441	311,758	2,52,299	0 5 0	...
333,711	*2,62,961*	*382,493*	*2,33,805*	*0 6 0*	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
61	619,298	53,508	429,030	39,109	10 38 0
62	109,407	5,263	100,281	4,844	9 8 0
...	728,705	48,771	629,311	43,953	10 26 0
63	12,101	3,382	10,929	2,911	1 4 0
...	12,101	3,382	10,929	2,911	1 4 0
64	3,311,651	2,37,125	3,022,979	2,22,361	11 26 0
65	239,210	12,595	223,666	9,506	12 35 0
66	76,899	8,627	69,852	7,860	2 30 0
67	157,854	6,592	118,570	5,105	9 10 0
68	340,818	11,448	157,282	7,070	10 12 0
...	4,126,432	2,76,387	3,592,349	2,51,902	10 35 0
69	533,521	29,720	485,003	26,977	7 3 0
70	93,008	6,002	92,063	5,810	7 13 0
71	471,210	21,462	209,078	12,627	7 30 0
72	62,822	3,710	60,679	3,594	6 4 0
73	169,501	8,776	100,687	5,112	10 9 0
74	87,281	5,376	75,688	4,631	12 0 0
75	78,836	7,054	76,650	6,826	5 18 0
...	1,496,179	82,100	1,099,848	65,577	7 17 0
...	36,313,217	24,48,883	27,975,134	19,09,783	10 8 0
...	*38,616,476*	*23,72,518*	*29,428,705*	*18,32,318*	*10 3 0*

Class II.—Animals for slaughter.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
54,860	5,294	54,271	5,234	...	61
11,464	918	11,464	918	...	62
66,324	6,212	65,735	6,152	...	...
11,027	893	10,992	891	...	63
11,027	893	10,992	891	...	...
212,877	35,317	211,531	35,183	...	64
16,831	1,092	16,824	1,089	...	65
10,161	724	10,161	724	...	66
...	...	...	...	...	67
574	416	574	416	...	68
240,443	37,549	239,090	37,412	...	...
36,971	3,874	34,335	2,886	...	69
12,721	857	12,682	856	...	70
30,839	1,076	30,839	1,076	...	71
10,159	780	10,110	768	...	72
9,203	301	9,203	301	...	73
11,163	389	11,163	389	...	74
4,031	542	4,031	542	...	75
115,087	7,819	112,363	6,818	...	...
1,672,882	2,13,999	1,564,526	2,03,327	...	...
1,828,142	*2,35,761*	*1,688,568*	*2,11,973*	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
61	13,434	2,790	2,251	692	0 2 0
62	1,557	342	1,454	323	0 5 0
...	14,991	3,132	3,705	1,015	0 3 0
63	*	583	*	583	*
...	*	583	*	583	*
64	30,941	8,274	26,084	7,112	0 4 0
65	1,959	484	1,955	483	0 4 0
66	1,224	234	1,208	231	0 2 0
67	1,031	207	542	115	0 2 0
68	67	17	67	17	0 1 0
...	35,222	9,216	29,856	7,958	0 4 0
69	8,932	1,674	4,823	1,103	0 3 0
70	1,146	224	1,121	219	0 4 0
71	859	134	859	134	0 1 0
72	507	100	479	95	0 2 0
73	1,167	178	824	125	0 3 0
74	633	125	616	122	0 4 0
75	290	58	290	58	0 1 0
...	13,534	2,493	9,012	1,856	0 3 0
...	226,637	45,406	185,934	37,067	0 4 0
...	*228,841*	*52,002*	*124,553*	*30,551*	*0 2 0*

*Figures not available.

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
262,195	5,619	228,671	3,521	4 29 0	61
112,892	1,015	112,585	976	10 10 0	62
375,087	6,634	341,256	4,497	5 30 0	...
*	789	*	776	*	63
*	789	*	776	*	...
1,342,931	34,753	1,299,169	33,007	5 0 0	64
80,101	1,237	80,097	1,236	4 25 0	65
3,967	790	3,948	717	0 6 0	66
24,254	367	21,269	266	1 27 0	67
32,643	227	32,643	227	2 5 0	68
1,483,896	37,374	1,437,126	35,453	4 14 0	...
*	3,356	*	2,556	...	69
*	704	*	699	...	70
148,051	659	147,174	627	5 18 0	71
*	194	*	188	*	72
34,511	471	34,168	380	3 18 0	73
22,657	562	22,592	558	3 20 0	74
3,655	572	3,602	566	0 10 0	75
208,874	6,518	207,536	5,574	3 25 0	...
7,760,793	2,01,856	7,320,855	1,75,949	3 3 0	...
8,633,643	*2,02,601*	*8,094,953*	*1,71,951*	*3 29 0*	...

* Figures not available.

Serial number of municipality	Class IV.—Articles used in the construction of buildings.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
61	2,27,737	7,364	2,26,278	7,330	4 10 0
62	31,032	748	30,730	700	2 13 0
...	2,58,769	8,112	2,57,008	8,030	4 5 0
63	...	...	...	...	...
...	...	...	...	...	...
64	14,96,567	56,808	13,39,448	51,600	5 3 0
65	10,246	1,223	9,846	1,212	0 8 0
66	1,05,632	1,651	76,581	1,213	3 1 0
67	23,567	737	18,147	567	1 7 0
68	14,212	551	14,173	549	0 15 0
...	16,50,224	60,970	14,59,195	55,141	4 7 0
69	2,60,064	8,640	2,53,813	8,348	3 11 0
70	25,716	1,248	24,292	1,204	1 15 0
71	67,007	1 343	65,482	1,293	2 7 0
72	15,373	382	15,059	376	1 9 0
73	43,184	1,083	11,456	718	1 2 0
74	14,001	549	11,602	481	1 13 0
75	13,526	1,762	13,469	1,737	0 15 0
...	4,38,871	15,007	3,95,173	14,157	2 11 0
...	92,73,480	3,34,489	78,15,095	2,87,436	2 14 0
...	*86,70,949*	*3,15,481*	*75,23,690*	*2,73,743*	*2 10 0*

* Figures not available.

CLASS V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,12,318	3,265	1,10,482	3,213	2 4 0	61
45,036	1,013	44,004	996	4 0 0	62
1,57,354	4,278	1,54,486	4,209	2 9 0	...
*	506	*	307	*	63
*	506	*	307	*	...
7,62,316	37,323	6,80,503	34,231	2 10 0	64
*	1,642	*	1,545	...	65
*	871	*	836	...	66
*	588	*	560	...	67
*	1,157	*	1,143	...	68
7,62,316	41,581	6,80,503	38,315	2 10 0	...
1,04,951	5,383	71,897	3,828	1 1 0	69
30,323	1,574	29,106	1,533	2 4 0	70
1,16,601	1,812	1,09,268	1,708	4 1 0	71
22,583	746	20,552	714	2 0 0	72
94,339	1,487	33,888	553	3 7 0	73
28,147	439	27,543	429	4 5 0	74
30,643	1,354	28,355	1,282	2 0 0	75
4,27,587	12,795	3,20,609	10,047	2 3 0	...
79,78,350	2,87,610	62,95,120	2,37,166	2 6 0	...
78,38,547	*2,78,443*	*62,47,460*	*2,32,657*	*2 8 0*	...

* Figures not available.

Serial number of municipality.	CLASS VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
61	16,125	5,367	15,870	5,286	0 12 0
62	1,531	462	1,489	447	0 5 0
...	17,656	5,829	17,359	5,733	0 11 0
63	3,240	992	2,592	557	0 11 0
...	3,240	992	2,592	557	0 11 0
64	20,385	13,596	19,937	13,368	0 3 0
65	1,211	377	1,178	367	0 2 0
66	4,337	1,136	3,891	962	0 6 0
67	*	1	*	1	...
68	*	299	*	292	...
...	25,933	15,409	25,001	14,990	0 3 0
69	980	1,505	980	1,435	0 1 0
70	2,090	432	2,086	431	0 7 0
71	6,573	1,643	6,200	1,550	0 9 0
72	860	228	783	208	0 3 0
73	...	...	...	...	...
74	707	204	695	201	0 4 0
75	655	261	632	255	0 2 0
...	11,865	4,273	11,376	4,080	0 3 0
...	4,03,582	1,20,973	327,001	1,02,123	0 6 0
...	*353,384*	*99,130*	*275,676*	*81,643*	*0 4 0*

* Figures not available.

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
*	17,475	*	16,548	*	61
*	4,409	*	3,876	*	62
*	21,884	*	20,424	*	...
3,75,343	5,888	3,15,301	4,953	33 12 0	63
3,75,343	5,888	3,15,301	4,953	33 12 0	...
30,78,585	55,839	29,86,314	54,265	11 9 0	64
2,17,347	3,404	2,08,902	3,265	12 0 0	65
27,348	427	23,038	360	0 15 0	66
...	...	...	...	...	67
1,28,378	3,008	1,27,837	2,995	8 6 0	68
34,52,158	62,678	33,46,091	60,885	10 9 0	...
4,59,102	9,949	4,09,678	9,333	6 0 0	69
2,35,448	3,941	2,22,706	3,707	17 12 0	70
5,11,896	7,999	3,73,677	5,839	13 14 0	71
1,62,011	2,531	1,37,497	2,137	14 0 0	72
1,39,889	2,013	1,25,355	1,791	12 12 0	73
2,40,462	3,756	2,24,913	3,513	35 11 0	74
...	...	...	...	...	75
17,48,808	30,189	14,93,826	26,320	11 2 0	.
3,62,56,044	7,02,941	2,76,31,417	5,51,851	11 12 0	.
3,16,63,005	*6,05,836*	*2,41,12,930*	*4,74,567*	*9 13 0*	.

* Figures not available.

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
61	*	20,802	*	19,138	*
62	*	5,326	*	4,742	*
...	*	26,128	*	23,880	*
63	3,75,343	5,888	3,15,301	4,953	33 12 0
...	3,75,343	5,888	3,15,301	4,953	33 12 0
64	34,52,931	62,469	33,56,759	60,816	12 15 0
65	2,57,240	4,021	2,48,164	3,880	14 5 0
66	59,530	930	54,455	851	2 2 0
67	...	...	...	...	...
68	2,49,450	3,841	2,37,939	3,769	15 9 0
...	40,19,151	71,261	38,97,317	69,316	12 4 0
69	5,13,520	11,003	4,58,347	10,296	6 11 0
70	2,54,592	4,271	2,41,462	4,029	19 3 0
71	5,52,069	8,626	4,11,823	6,434	15 5 0
72	1,80,408	2,819	1,55,214	2,415	15 14 0
73	1,40,143	2,017	1,25,609	1,795	12 12 0
74	2,69,293	4,206	2,51,009	3,920	39 13 0
75	48,859	768	39,278	619	2 13 0
...	19,58,884	33,710	16,82,742	29,508	11 6 0
.. ..	4,33,91,028	8,29,473	3,34,04,927	6,52,536	12 8 0
... .	*3,71,63,617*	*7,13,458*	*2,84,39,456*	*5,60,139*	*10 15 0*

* Figures not available.

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st and the incidence of taxation per head of population—(concluded).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I. (Net collections).	Total octroi. (Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,37,953	3,719	2,26,310	3,537	4 10 0	12	0 13 0	1 14 0	61	Gorakhpur ...	Gorakhpur...	Gorakhpur.
89,172	1,393	73,441	1,147	6 12 0	4	0 7 0	1 5 0	62	Azamgarh ...	Azamgarh ...	
3,27,125	5,112	2,99,751	4,684	5 1 0	16	0 12 0	1 11 0	...	Divisional total.		
*	1,616	*	1,089	*	60	0 5 0	1 3 0	63	Almora ...	Almora ...	Kumaun.
*	1,616	*	1,089	*	60	0 5 0	1 3 0	...	Divisional total.		
9,85,512	15,407	7,83,741	12,256	3 0 0	5,513	0 14 0	1 13 0	64	Lucknow ...	Lucknow ...	Lucknow.
38,009	595	37,291	584	2 2 0	49	0 9 0	1 2 0	65	Rae Bareli ...	Rae Bareli...	
1,25,406	2,271	79,447	1,553	3 2 0	132	0 5 0	0 9 0	66	Sitapur ...	Sitapur ...	
9,013	282	6,092	191	0 8 0	...	0 6 0	0 9 0	67	Khairabad ...		
40,566	666	40,425	664	2 10 0	...	0 9 0	0 15 0	68	Sandila ...	Hardoi ...	
11,98,506	19,221	9,46,996	15,248	2 14 0	5,694	0 12 0	1 9 0	...	Divisional total.		
1,17,716	3,491	99,289	3,212	1 8 0	50	0 6 0	0 14 0	69	Fyzabad ...	Fyzabad ...	Fyzabad.
51,069	1,680	34,726	1,169	2 12 0	32	0 7 0	1 4 0	70	Gonda ...	Gonda ...	
2,35,783	3,687	1,47,304	2,301	5 7 0	169	0 7 0	1 0 0	71	Bahraich ...	Bahraich ...	
12,796	200	11,620	182	1 2 0	...	0 6 0	0 14 0	72	Nanpara ...		
72,752	1,137	41,383	647	4 2 0	91	0 8 0	1 0 0	73	Sultanpur ...	Sultanpur...	
48,299	754	46,414	725	7 5 0	68	0 12 0	1 13 0	74	Bela (Partabgarh).	Partabgarh...	
75,056	1,172	65,173	957	4 9 0	30	0 8 0	0 14 0	75	Nawabganj (Bara Banki).	Bara Banki...	
6,13,471	12,121	4,46,455	9,193	3 0 0	440	0 7 0	1 0 0	...	Divisional total.		
95,54,144	2,03,969	71,62,261	1,46,445	2 13 0	21,465	0 11 0	1 4 0	...	Grand total, 1910-1911.		
91,82,084	*1,85,309*	*69,37,920*	*1,29,375*	*2 9 0*	*19,701*	*0 10 0*	*1 4 0*	...	*Grand total, 1909-1910.*		

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by

1	2	3	4	
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average Grain.
		Rs.	Rs.	Mds. s.
1	Dehra	62,891	11,092	12 10
2	Saharanpur...	86,408	42,631	7 37
3	Hardwar Union	40,397	1,366	8 34
4	Deoband	22,865	4,098	6 37
5	Roorkee	24,118	4,066	6 19
6	Muzaffarnagar	26,983	2,386	7 30
7	Kandhla	6,361	710	7 13
8	Kairana	11,613	1,317	6 35
9	Meerut	1,87,434	27,737	6 6
10	Ghaziabad	10,520	917	2 8
11	Hapur	33,055	3,653	21 31
12	Sardhana	11,195	1,030	6 34
13	Bulandshahr	22,783	2,420	8 15
14	Khurja	32,501	16,272	8 7
15	Sikandrabad	18,565	4,041	6 20
16	Aligarh	96,595	20,743	8 9
17	Hathras	38,570	58,480	17 34
18	Atrauli	13,064	2,401	6 12
19	Sikandra Rao	9,085	770	6 9
20	Muttra	68,702	12,819	8 7
21	Brindaban	19,296	1,492	6 17
22	Kosi	11,207	1,037	2 11
23	Agra	2,84,549	2,40,591	7 14
24	Firozabad	21,115	4,681	9 38
25	Fatehgarh-*cum*-Farrukhabad	60,960	13,058	7 34
26	Mainpuri	17,381	1,886	6 16
27	Etawah	60,216	10,564	11 27
28	Etah	10,957	913	9 20
29	Soron	14,579	1,236	6 14
30	Kasganj	20,137	2,195	33 10
31	Jalesar	12,253	898	7 8
32	Bareilly	1,87,368	76,737	6 39
33	Bijnor	14,400	1,950	6 12
34	Chandpur	9,484	1,883	6 11
35	Dhampur	10,459	3,699	10 4
36	Nagina	20,275	3,469	6 18
37	Najibabad	20,721	5,826	7 9
38	Budaun	41,574	5,401	6 26
39	Moradabad	1,05,844	22,299	8 21
40	Chandausi	37,893	23,067	8 27
41	Amroha	34,269	4,578	6 11
42	Sambhal	35,060	1,784	5 29
43	Shahjahanpur	71,805	27,371	7 7
44	Tilhar	18,511	1,758	3 27
45	Pilibhit	38,956	16,535	7 25
46	Bisalpur	7,797	381	5 2
47	Cawnpore	19,713	714	...
48	Fatehpur	19,470	710	5 38
49	Banda	25,846	7,691	8 14
50	Allahabad	2,56,688	40,965	6 26
51	Jhansi	70,356	19,281	8 21
52	Lalitpur	15,075	6,775	10 27
53	Mau Ranipur	15,095	4,890	7 8
54	Orai	6,909	201	7 2

STATEMENT NO. IV.

the municipalities of the United Provinces of Agra and Oudh during the year 1910-1911.

5

consumption or expenditure per head of population.

Refined sugar.	Unrefined sugar.	Ghi.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
Mds. s.	Mds. s.	Mds. s.	Srs. c.	Srs. c.	Rs. a.	Rs. a. p.	Rs. a.
0 20	0 35	0 7	7 10	...	3 12	20 2 0	5 5
0 26	0 12	0 6	...	23 0	5 1	12 12 0	3 5
0 20	0 15	0 10	3 0	7 0	2 7	13 6 0	4 1
...	0 33	0 4	0 7	13 0	2 9	12 8 0	1 15
0 15	0 16	0 15	4 0	7 0	3 4	11 8 0	2 3
...	...	0 6	4 0	19 0	5 11	15 9 0	3 8
0 10	...	0 3	2 0	5 0	1 7	6 13 0	1 0
0 16	0 11	0 3	0 6	...	3 9	7 10 0	...
0 12	0 9	0 5	14 0	5 0	1 10	5 5 0	1 2
...	...	0 8	1 0	12 0	2 14	16 6 0	2 3
...	...	0 5	...	14 0	3 7	13 2 0	5 2
0 11	0 16	0 3	...	8 0	2 3	6 2 0	1 3
0 11	0 30	0 5	1 0	5 0	0 14	13 2 0	...
0 22	1 17	...	0 12	...	3 12	13 3 0	3 3
0 7	0 6	0 5	...	1 0	4 0	11 9 0	1 12
0 26	0 35	0 6	2 0	7 0	2 4	13 5 0	5 0
...	...	0 10	...	12 0	7 7	...	4 13
0 9	1 1	0 2	0 3	2 0	2 0	8 6 0	2 1
0 13	0 17	0 3	0 4	3 0	1 10	8 5 0	0 2
0 27	0 23	0 8	3 0	7 0	3 1	10 10 0	3 7
0 19	0 14	0 10	6 0	3 0	1 9	12 6 0	2 8
1 3	3 24	0 7	4 0	9 0	5 0	18 2 0	4 6
0 26	0 17	0 6	...	2 0	0 6	11 12 0	2 1
0 23	1 19	...	...	4 0	2 8	20 0 0	6 3
0 14	0 12	0 5	1 0	*	1 0	...	...
0 25	0 14	0 5	1 0	4 0	0 10	10 12 0	...
0 16	0 18	...	...	4 0	2 1	11 6 0	2 8
0 38	0 32	0 8	3 0	...	4 7	...	5 3
...	...	0 7	5 0	...	1 10	12 5 0	7 13
...	...	0 7	...	9 0	5 5	14 9 0	6 0
0 20	0 22	0 3	0 3	4 0	0 9	9 0 0	...
0 11	0 17	0 4	2 0	*	2 14	12 11 0	3 13
0 2	0 11	0 3	2 0	4 0	0 9	7 15 0	0 8
0 3	0 36	0 2	1 0	5 0	1 12	7 2 0	0 15
...	...	0 5	4 0	11 0	4 13	10 7 0	8 12
...	...	0 2	...	9 0	2 8	6 8 0	1 14
...	...	0 4	6 0	6 0	3 12	13 13 0	4 9
0 9	0 23	0 4	*	...	3 3	12 15 0	2 12
0 10	0 22	0 4	1 0	4 0	3 1	18 4 0	1 8
...	1 30	...	...	20 0	2 13	21 7 0	5 12
0 6	0 10	0 2	1 0	...	2 0	6 9 0	1 7
0 8	0 14	0 1	1 0	5 0	1 9	6 4 0	0 11
0 9	...	0 2	...	2 0	3 14	11 6 0	0 7
...	...	0 2	*	6 0	3 5	13 2 0	1 14
0 7	...	0 6	1 0	12 0	6 2	17 4 0	5 5
...	...	0 2	*	7 0	1 13	11 4 0	2 13
...	...	...	...	...	...	...	...
0 11	0 7	0 3	3 0	1 0	2 10	15 13 0	1 2
0 24	0 26	...	1 0	4 0	2 13	13 10 0	1 6
0 13	0 5	0 5	3 0	3 0	2 0	12 11 0	3 11
0 14	0 24	...	...	4 0	1 3	10 10 0	2 9
0 19	0 33	...	...	5 0	3 11	29 10 0	3 12
0 27	0 36	...	1 0	19 0	2 3	16 5 0	1 8
0 13	0 21	0 3	2 0	6 0	...	8 4 0	...

* Figures not available.

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by

1	2	3	4	
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Net average Grain.
		Rs.	Rs.	Mds. s.
55	Kalpi	8,968	3,189	8 2
56	Kunch	9,984	1,915	4 4
57	Benares	3,43,199	45,044	6 7
58	Mirzapur	80,728	4,242	7 8
59	Jaunpur	38,778	11,910	7 37
60	Ghazipur	33,087	1,563	9 10
61	Gorakhpur	86,380	8,570	8 24
62	Azamgarh	14,774	1,368	8 0
63	Almora	11,544	2,582	...
64	Lucknow	4,68,335	30,188	6 32
65	Rae Bareli	19,468	3,363	7 6
66	Sitapur	14,848	2,284	1 9
67	Khairabad	6,690	1,877	6 13
68	Sandila	14,130	4,475	5 35
69	Fyzabad	59,588	7,434	6 20
70	Gonda	15,763	1,037	6 3
71	Bahraich	27,785	12,692	5 8
72	Nanpara	8,445	614	4 22
73	Sultanpur	9,597	5,766	6 31
74	Bela (Partabgarh)	11,402	1,145	8 33
75	Nawabganj (Bara Banki)	12,814	701	5 3
	GRAND TOTAL ...	37,36,230	9,26,524	7 14

STATEMENT NO. IV.

the municipalities of the United Provinces of Agra and Oudh during the year 1910-1911—(concluded).

5

consumption or expenditure per head of population.

Refined sugar.	Unrefined sugar.	Ghi.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
Mds. s.	Mds. s.	Mds. s.	Srs. c.	Srs. c.	Rs. a.	Rs. a. p.	Rs. a.
...	...	0 3	...	4 0	1 3	16 5 0	...
0 18	0 34	...	...	14 0	—0 2	10 0 0	...
0 12	0 7	0 7	4 0	4 0	1 6	*	1 15
0 13	0 12	0 7	2 0	4 0	1 9	6 11 0	...
0 10	0 21	0 3	14 0	4 0	3 2	10 14 0	1 14
0 11	0 13	0 3	8 0	8 0	2 9	10 9 0	4 8
0 9	0 5	0 4	2 0	12 0	2 4	*	4 10
...	...	0 4	5 0	5 0	4 0	*	6 12
0 25	0 12	...	*	11 0	*	33 12 0	*
0 11	0 4	0 5	4 0	3 0	2 10	11 9 0	3 0
0 8	0 23	0 3	4 0	2 0	...	12 0 0	2 2
0 11	0 1	0 3	2 0	6 0	...	0 15 0	3 2
0 7	0 8	0 2	2 0	...	...	...	0 8
0 9	0 13	0 2	1 0	...	...	8 6 0	2 10
...	...	0 3	3 0	1 0	1 1	6 0 0	1 8
0 14	0 6	0 3	4 0	7 0	2 4	17 12 0	2 12
0 14	0 9	0 2	1 0	9 0	4 1	13 14 0	5 7
0 6	0 8	0 1	2 0	3 0	2 0	14 0 0	1 2
0 9	0 11	0 2	3 0	...	3 7	12 12 0	4 2
0 18	0 11	0 4	4 0	4 0	4 5	35 11 0	7 5
...	...	0 3	1 0	2 0	2 0	...	4 9
0 15	0 16	0 5	4 0	6 0	2 6	11 12 0	2 13

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* Figures not available.

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun...	1	Rajpur ...	2,900	2,186	2,751	788	3,539	...
Meerut ...	2	Shahdara ...	5,540	1,577	2,269	1,582	3,851	...
	3	Baraut ...	7,703	2,944	6,705	2,687	9,392	74
	4	Baghpat ...	2,996	1,119	1,844	1,632	3,476	283
	5	Pilkhua ...	5,859	1,097	2,494	1,199	3,693	...
	6	Mawana ...	9,207	1,389	3,545	1,882	5,427	...
Bulandshahr	7	Dibai ...	10,579	2,370	4,168	4,813	8,981	...
	8	Anupshahr ...	8,601	3,086	3,668	2,889	6,557	...
Agra ...	9	Fatehpur-Sikri	7,147	2,276	5,943	1,236	7,179	...
Farrukhabad	10	Kanauj ...	18,552	1,180	7,959	1,943	9,902	...
	11	Kaimganj ...	9,732	3,010	2,404	718	3,122	...
Mainpuri ...	12	Shikohabad ...	10,798	3,660	3,611	2,231	5,842	3
	13	Mainpuri civil station.	1,293	725	205	1,998	2,203	...
Etawah ...	14	Auraiya ...	7,393	1,665	2,985	1,267	4,252	...
Etah ...	15	Marehra ...	8,622	2,291	4,310	1,139	5,449	...
Bareilly ...	16	Aonla ...	14,383	1,896	5,191	1,034	6,225	...
Budaun ...	17	Bilsi ...	6,035	2,233	3,259	2,365	5,624	...
Banda ...	18	Karwi ...	7,743	1,263	2,520	1,666	4,186	...
Hamirpur	19	Mahoba ...	10,074	1,239	1,623	4,014	5,637	23
	20	Rath ...	11,424	1,257	2,896	2,398	5,294	...

United Provinces of Agra and Oudh during the year ending the 31st March 1911.

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure		Total disburse-ments.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p	Rs.	Rs.	Rs.	Rs.	
3,539	5,725	0 15 3	1 3 6	3,739	50	3,789	1,936	
3,851	5,428	0 6 6	0 11 0	4,398	...	4,398	1,030	
9,466	12,410	0 14 0	1 3 6	9,322	...	9,322	3,088	
3,759	4,878	0 9 9	1 2 6	3,838	...	3,838	1,040	
3,693	4,790	0 6 9	0 10 0	3,971	...	3,971	819	
5,427	6,816	0 6 3	0 9 6	5,239	...	5,239	1,577	
8,981	11,351	0 6 3	0 13 6	9,869	...	9,869	1,482	
6,557	9,643	0 6 9	0 12 3	8,412	...	8,412	1,231	
7,179	9,455	0 13 3	1 0 0	6,164	50	6,214	3,241	
9,902	11,082	0 6 9	0 8 6	9,982	...	9,982	1,100	
3,122	6,132	0 4 0	0 5 3	1,203	129	1,332	4,800	
5,845	9,505	0 5 3	0 8 6	5,864	...	5,864	3,641	
2,203	2,928	0 2 6	1 11 3	1,464	...	1,464	1,464	
4,252	5,917	0 6 6	0 9 3	4,820	17	4,837	1,080	
5,449	7,740	0 8 0	0 10 0	5,478	...	5,478	2,262	
6,225	8,121	0 5 0	0 7 0	6,292	...	6,292	1,829	
5,624	7,857	0 8 9	0 15 0	4,972	...	4,972	2,885	
4,186	5,449	0 5 3	0 8 9	3,609	...	3,609	1,840	
5,660	6,899	0 2 6	0 9 0	6,103	88	6,191	708	
5,294	6,551	0 4 0	0 7 6	5,257	...	5,257	1,294	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Allahabad...	21	Phulpur ...	7,611	339	1,479	940	2,119	...
Benares ...	22	Sheopur ...	2,144	401	988	18	1,006	...
Mirzapur...	23	Chunar ...	8,291	346	4,309	1,408	5,717	...
	24	Chunar Settlement.	251	2,075	...	4,063	4,063	14
	25	Ahraura ...	10,372	4,480	3,889	3,644	7,533	1
Jaunpur ...	26	Shahganj ...	7,625	3,930	2,735	7,643	10,378	54
	27	Badshahpur...	6,908	3,144	3,083	543	3,626	21
Ballia ...	28	Rasra ...	9,896	3,802	5,515	4,499	10,014	...
Gorakhpur	29	Gorakhpur ...	3,909	4,107	3,658	4,323	7,981	...
	30	Deoria ...	3,553	737	1,601	1,134	2,735	461
	31	Gaura Barhaj	18,019	2,299	3,223	7,428	10,651	400
Azamgarh	32	Mau ...	17,696	960	4,159	1,801	5,960	42
	33	Mubarakpur	15,433	1,357	2,742	1,436	4,178	7
Naini Tal...	34	Haldwani ...	6,624	6,350	4,188	10,355	14,543	...
	35	Ramnagar ...	4,038	9,366	3,755	6,335	10,090	...
Hardoi ...	36	Sandi ...	9,072	2,809	3,306	2,568	5,874	...
	37	Pihani ...	7,616	600	2,263	1,439	3,702	...
	38	Madhoganj ...	3,651	2,467	2,629	1,352	3,981	...

United Provinces of Agra and Oudh during the year ending the 31*st March* 1910—(contd.).

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
2,419	2,758	0 3 0	0 5 0	2,303	103	2,403	352	
1,006	1,407	0 7 3	0 7 6	975	...	975	432	
5,717	6,063	0 8 3	0 11 0	5,450	...	5,450	613	
4,077	6,152	...	16 3 0	3,814	206	4,020	2,132	
7,534	12,014	0 6 0	0 11 6	2,788	647	3,435	8,579	
10,432	14,362	0 5 9	1 5 9	8,004	...	8,004	6,358	
3,647	6,791	0 7 3	0 8 6	4,166	30	4,196	2,595	
10,014	13,816	0 9 0	1 0 0	7,468	...	7,468	6,348	
7,981	12,088	0 15 0	2 0 9	7,090	...	7,090	4,998	
3,196	3,933	0 7 3	0 12 3	2,913	...	2,913	1,020	
11,051	13,350	0 2 9	0 9 6	10,591	...	10,591	2,759	
6,002	6,962	0 3 9	0 5 6	4,312	...	4,312	2,650	
4,185	5,542	0 2 9	0 4 3	3,584	...	3,584	1,958	
14,543	20,893	0 10 0	2 3 0	13,326	221	13,547	7,346	
10,090	19,456	0 15 0	2 8 0	8,207	...	8,207	11,249	
5,874	8,683	0 5 9	0 10 3	5,870	...	5,870	2,813	
3,702	4,302	0 4 9	0 7 9	3,616	...	3,616	686	
3,981	6,448	0 11 6	1 1 6	4,341	...	4,341	2,107	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Kheri ...	39	Muhamdi ...	6,278	1,910	1,475	2,499	3,974	...
Gonda ...	40	Nawabganj ...	7,047	2,893	3,573	5,835	9,408	29
	41	Utraula ...	6,756	1,261	1,939	1,703	3,642	...
	42	Bargain Bazar	2,999	1,864	2,330	2,682	5,012	2
Bahraich ...	43	Bhinga ...	5,972	1,941	1,055	2,049	3,104	1
Bara Banki	44	Rudauli ...	11,708	2,774	5,185	1,233	6,418	...
		GRAND TOTAL, 1910-11.	3,50,050	1,00,675	1,39,429	1,16,411	2,55,840	1,415
		Grand total, 1909-10.	*3,50,050*	*89,169*	*1,37,100*	*1,09,824*	*2,46,924*	*732*

United Provinces of Agra and Oudh during the year ending the 31st March 1911.—(concld.).

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
3,974	5,884	0 3 9	0 10 0	3,181	...	3,181	2,703	
9,437	12,330	0 8 0	1 5 3	8,331	15	8,346	3,984	
3,642	4,903	0 4 6	0 8 6	4,011	...	4,011	892	
5,014	6,878	0 12 6	1 10 9	4,315	...	4,315	2,563	
3,105	5,046	0 2 9	0 8 3	3,512	74	3,586	1,460	
6,418	9,192	0 7 0	0 8 9	7,855	50	7,905	1,287	
2,57,255	3,57,930	0 6 3	0 11 9	2,40,019	1,680	2,41,699	1,16,231	
2,47,656	*3,36,825*	*0 6 3*	*0 11 3*	*2,35,340*	*810*	*2,36,150*	*1,00,675*	

REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING 31ST MARCH 1912.

ALLAHABAD:
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1912.

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REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH.

FOR THE YEAR 1911-12.

No. $\frac{26}{\text{XI-110E}}$ OF 1913.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 4th January 1913.

READ—

The divisional reviews submitted by Commissioners upon the administration and finances of municipalities during the year 1911-12.

Read also—

This Government's (Municipal department) resolution no. 1, dated the 2nd January 1912, on the municipal administration for the year 1910-11.

OBSERVATIONS.—The year under review was memorable for the Coronation Durbar held by His Majesty the King-Emperor in the new Imperial Capital, and for the local celebrations of rejoicing at His Majesty's visit to the country. In these celebrations municipal boards took a prominent part, and there was abundant evidence of the loyalty of the municipal bodies to the throne and person of the King-Emperor.

The year 1910-11 was a period of transition for municipalities. The replacement of octroi by direct taxation was impending in 44 towns, and a revised bill was under preparation for municipal areas. Further progress was made in the same directions during the year under review. The Sub-Committee of the Provincial Legislative Council has made its report on the form of the proposed municipal bill and their recommendations are being examined. But the outstanding feature of the year in municipal work was the promulgation towards its close of the orders relating to the improvement of the sanitary services under which all municipal boards with an annual income of Rs. 50,000 or more will be required to employ a health officer. In all 27 towns are affected, and in the 7 largest towns and in the two important hill settlements the occupier of the post must hold a diploma in public health. The service is to be a provincial one, but the wishes of boards will be met as far as possible in the selection of their health officers. The other portion of the scheme deals with sanitary inspectors, and under it all the towns of any importance, that is all towns with an annual income of Rs. 20,000 or more, will be required to employ one or more trained inspectors, the number varying with the importance of a town, while this trained staff will be supported by a more uniformly organized subordinate staff in all towns. The details connected with these schemes belong to the current year's working.

Number of municipalities.

2. The number of municipalities remained unchanged, but the recorded population was 3,014,806 as against 2,871,763 in the previous

year, the difference being due to variations in the final figures of the census and in a few instances to the extension of municipal boundaries.

Elections.

3. In the 85 municipalities which possess the privilege of electing their members the percentage of qualified electors to population was 2·9 and there was no material change in the total number of voters as compared with the previous year, the numbers being 89,399 and 89,893 respectively. There is evidence in the statistics of a growth of interest among electors; 53 per cent. of the electors in the 57 towns where polls took place came forward as contrasted with 51 per cent. in 60 towns in 1910-11. The keenness of a contest is however by no means a sure indication of the growth of an intelligent concern with the welfare of the locality. For instance the Commissioner of the Rohilkhand division states that "there have been fiercely contested elections and much undesirable display of racial feeling in Bareilly, Nagina and elsewhere." Again in writing of Fyzabad the divisional Commissioner observes that the eagerness in party politics is not chiefly due to public spirit, but to the fact that in the current year the town will be permitted to return a member for the Provincial Legislative Council. In Cawnpore also interest was chiefly due to the same fact. The chairman of this board further notices that two seats on the board were not contested but a considerable number of candidates came forward for the remaining seats in one ward, 8 candidates being nominated though only four obtained votes. The percentage of voters however was only 40 and this seems to indicate that the enthusiasm of the candidates did not extend to the general body of electors. While such and other similar factors were in operation in special local areas the Lieutenant-Governor is convinced that a genuine interest in municipal work is being gradually created in the general population and he believes that it is likely to be increased by the change from indirect to direct taxation. It is only when the general body of electors evince a determination to select their best men to look after the administration of the towns that the purpose of local self-government will be realized.

Taking individual towns there are some remarkable variations in the statistics. The percentage of qualified voters who exercised their privilege was high in several towns, as for example :—

Jaunpur 90, Budaun 89, Fyzabad 87, Hardwar-Union and Sultanpur 80, Shahjahanpur 75, Lucknow 74, Agra 71, Muttra 66, Saharanpur 65, Bareilly 61, Moradabad 51, and Benares 50. Polls were taken in four out of the 5 towns of the Bijnor district and in each case again the figures are interesting, being 90 for Nagina, 82 for Najibabad, 61 for Dhampur and 60 for Bijnor. The figures returned for Benares and Lucknow are however no real criterion for judging the interest of the public in matters municipal as in most wards elections were not contested at all. Nevertheless there were contests in most of the larger towns. In Allahabad the percentage was low, being only 40, and in Meerut, though there is an increase as compared with the year 1910-11, only 36 per cent. of the qualified electors voted. At Amroha it is worthy of note that out of 200 persons who could have exercised the privilege of selecting their representatives only three came forward when the poll was taken.

The general rules for regulating the procedure to be observed in connection with municipal elections have worked satisfactorily, and they have undoubtedly tended to reduce abuses, more particularly in the matter of the manipulation of electoral rolls. Such attempts have indeed occurred but these are now jealously watched and the general effect is a decided improvement. In some respects however the rules will probably need modification, for the purpose of expediting a final decision in suits for contesting elections and of defining more precisely the grounds on which an election can be challenged.

Chairmen.

4. The number of towns in which non-official chairmen presided remained the same. With one exception it is reported that satisfactory work has been done by these gentlemen, whom the Commissioner of the Lucknow division characterizes as intelligent, interested in their work and most ready to take advice. The Lieutenant-Governor recognizes the encouraging aspect of the results and again acknowledges the public spirit of these gentlemen and the services which they have rendered at the sacrifice of their time and sometimes of their private business.

Meetings and attendance of members.

5. The number of meetings held by the 87 municipal boards rose by 140 to 2,128, giving a higher average than in preceding years. Members generally are reported to have been regular in their attendance though in 9 towns the average attendance at each meeting was one-half of the members or less. This number again includes the large towns of Benares and Cawnpore, and in Allahabad only half the board was present on the average, certain members being consistently absent. The Chairman has no special explanation to offer of the return in Benares where the attendance was just below half the total board. In Cawnpore only 27 per cent. of members were present at each meeting. Some of the official members of the board failed to attend regularly and in the case of non-official gentlemen, the figures are to some extent affected by special causes. The Chairman states that out of the 37 special meetings held no fewer than 28 were convened merely for the purpose of hearing objections to assessments for the tax on trades and professions; and it was at these meetings that the attendance was particularly low. If they are eliminated from the returns the percentage rises to 52. The board has seen the obvious impossibility of endeavouring to get a board of 29 members to go into each objection with the objector, and is considering the delegation of this duty to a sub-committee.

Revision of octroi and new taxes.

6. Allusion was made in the resolution of last year to the decision to abolish octroi in a number of the smaller municipalities, 42 in all, in addition to Nanpara, the conversion of which town to the status of a notified area has been accepted. The revised scheme of direct taxation had before the end of the year 1911-12 only matured in the town of Mau, where from the 1st April 1912, a tax on circumstances and property has been imposed in place of the octroi duty. The Kunch board had also obtained sanction to a new system of taxation, to bring which into effect the necessary notifications were published in the closing period of the year under report. It was subsequently found that the scheme was defective and the notifications were cancelled in order to enable the board to frame revised proposals. This has since been done and direct taxation has been imposed to come into force from the 1st April 1913. In 19 other places also up to the present time a system of direct taxation has been devised, which it is anticipated will yield a sufficient income in place of octroi. A detailed analysis of the change will be more appropriately made when the results of the working of the current year are under review and at present it is sufficient to note that in most towns the substitute approved by the board is a tax on circumstances and property. The replacement of octroi will have effect from the 1st April 1913, though in a few cases the change in taxation has been introduced in the course of the current year.

Of other changes in octroi taxation which occurred in the year the only important one is a revision of the schedule of octroi rates at Mirzapur in order to finance the loan for the water supply project. This is not one of the towns affected by the decision mentioned above for the abolition of octroi. The schedule in force in Saharanpur was also recast and the Etawah board imposed revised rates of octroi on saccharine products. Minor modifications were also made in some schedules with a view to relieving trade, and among these may be mentioned the abolition of the duty on oilseeds by the boards of Allahabad and Gorakhpur.

In pursuance of the policy of facilitating assessment and reducing delays at barriers 14 boards introduced schedules of standard weights or rates for the more common articles imported in cart or animal loads or in headloads.

Of other forms of taxation mention need only be made of the enhanced rates of toll which were introduced at Naini Tal and the imposition of a tax on bicycles at Jhansi. The municipal board of this place also re-imposed at revised rates the tax on weighmen practising their trades in municipal limits.

Rules.

7. The year has seen great progress in the revision of the rules prescribing the qualification of municipal electors and candidates. Revised rules have been sanctioned for 52 towns and the qualifications for both electors and candidates are now practically on a uniform basis throughout the province, with some local variation in such matters as, for example, the qualifying amount of income. Action is steadily being taken to carry out the policy set out in previous resolutions of the Government. Five more towns issued rules for previous sanction to the erection of all buildings in municipal limits : seven boards regulated the sale of meat, and five boards dealt with tehbazari. The dairies of Fyzabad and Dehra are now controlled, and Lucknow has provided for the regulation and inspection of its markets. Other published rules relate as usual to the regulation of slaughter houses and bullock carts, to the control of traffic and to the growth of high crops. The provident fund rules of eight municipalities were entirely recast and brought up to date, and in these and five other towns special provisions were incorporated or added for the grant of a generous bonus to servants after varying periods of approved service. The only tax rules of importance made in the year were the revised rules for the Cawnpore terminal tax and toll, the rules for the new tax on circumstances at Mau, and completely amended rules for the tax on circumstances at Ujhani and Sahaswan and for the house and professions taxes at Hardoi. Rules were also issued under the Municipalities Act for the preparation and construction of public works in municipalities. These rules, which had been long under consideration, dealt in detail with projects in their various stages, particular stress being laid on the necessity of an early examination on rough figures of the financial possibilities of the case. The rules have so far been found to work satisfactorily in practice, the apparent exceptions being due to the failure on the part of certain boards to submit their proposals in accordance with them.

Revision of boundaries.

8. A change in the municipal boundaries was made in the case of four towns. The area of Lucknow was enlarged in pursuance of previously sanctioned proposals for exchange of land with the cantonments. The boundaries of Khurja were extended chiefly to obtain proper control of the area between the old municipal limits and the recently constructed railway station. In Muttra the sole area available for the growth of the city was brought under municipal authority, and minor administrative changes were made at Moradabad.

Accounts.

9. After special grants have been eliminated, the total income again shows an excess over the recorded figure for the preceding twelve months, the respective totals being Rs. 73,18,523 and Rs. 70,38,285. Receipts from both taxation and other sources improved. The outlay under the ordinary service heads was also higher, rising by Rs. 1,77,575 to Rs. 75,72,314. The variations in expenditure are analysed later on. Charges under the head of 'extraordinary and debt' rose to the high figure of Rs. 14,89,149 from Rs. 6,87,979 mainly owing to large investments, both permanent and temporary. The growth of indebtedness led to an increase in the amount utilised in liquidating loans. The Lucknow board repaid a sum of Rs. 28,604, being the unspent balance of a loan, and the Allahabad board discharged in full three small loans which it had contracted in previous years.

10. The following boards had balances in excess of Rs. 30,000 :— **Balances.**

	Rs.		Rs.
Mussooree ...	3,05,187	Saharanpur ...	... 60,433
Benares ...	2,94,609	Moradabad ...	... 54,644
Lucknow ...	2,69,321	Dehra ...	... 52,399
Allahabad ...	2,34,538	Meerut ...	... 51,479
Cawnpore ...	2,10,467	Fyzabad ...	... 47,745
Koil (Aligarh) ...	1,54,281	Pilibhit ...	... 45,189
Hapur ...	1,32,453	Shahjahanpur	... 43,588
Naini Tal ...	1,30,526	Jaunpur ...	... 41,799
Agra ...	1,24,193	Mirzapur ...	... 39,510
Hardwar Union ...	89,594	Gorakhpur ...	... 36,226
Bareilly ...	62,919	Tilhar ...	... 34,030

In the case of Benares, Cawnpore, Jaunpur, Lucknow and Mussooree, the figures include balances of loans granted for specific purposes, the amounts being in Cawnpore Rs. 53,070, in Mussooree Rs. 51,504, in Benares Rs. 35,335, in Lucknow Rs. 6,246, and in Jaunpur Rs. 2,463. But the figures mainly represent grants unutilized during the year. The Mussooree board could not spend any portion of the large grant of Rs. 2,25,000 made for the drainage and general improvement of the Landour bazar, while substantial amounts remained unspent in Agra, Aligarh, Allahabad, Benares, Cawnpore, Hapur, Lucknow, Moradabad and Naini Tal. In several instances boards were not responsible for the short outlay, the grants having been made late in the year. The figures for Allahabad and Benares also include large unexpended allotments and the Cawnpore board received an unexpected accession of Rs. 10,000 towards the close of the year on account of the sale proceeds of the conservancy tramway plant. Of the balance against Lucknow over Rs. 53,000 is appropriated for certain projects and there were savings under many heads of expenditure as compared with the budget estimate. The Pilibhit board has reduced its cash balance in the current year by liquidating a loan, and as usual the Hardwar figure includes no less than Rs. 55,649 on account of the special fair fund. This sum will probably be utilised in either improving drainage or on a water supply project for the benefit of the pilgrims, and the ordinary balance is required for several works of local improvement. In the other cases also the balances will be appropriated to works of utility, especially to drainage. The Tilhar board will probably need its money for some such purpose, but no explanation has been given in the review of the large amount in hand at the end of the year.

11. To admit of a correct comparison the figures for Sardhana, where octroi has been abolished during the year, must be excluded. The figures then stand as under :— **Octroi receipts.**

	Gross. Rs.	Net. Rs.
1910-11	46,50,529	37,25,035
1911-12	46,21,219	36,76,994
	—29,310	—48,041

The small set back was due largely to the great activity in exports, owing to the prospects of a revival of trade, and the forecast of a good harvest which led dealers to put their old stock on the market.

In some of the western towns (Agra and Hathras) there was a brisk traffic in grain to the Bombay presidency, causing a reduction of Rs. 13,572 in the income at Agra and of Rs. 12,099 at Hathras. Indeed at one period the excessive demand for refunds at Hathras brought that board close to bankruptcy, from which it was reported to have been saved mainly by the inability of the railway to supply a sufficient number of waggons. The prosperity of the year is clearly shown by comparing the figures in the two years by classes. Except for food stuffs (class I) all exhibit increases of net income, cloth (class VII) and building materials (class IV) being responsible for higher

incomes of Rs. 34,180 and Rs. 30,538 respectively. In the net receipts from food stuffs there was a heavy fall of Rs. 1,29,838. The better income in the case of cloth is due in part to the year being auspicious for Hindu marriages in certain localities, while the continued improvement in the income derived from the duty on building materials shows the activity of building operations in the towns and is evidence both of increasing prosperity and indirectly of some improvement in comfort and sanitary conditions.

To take the details of class I, boards received Rs. 63,965 less from grain and Rs. 48,772 less from refined sugar. As regards grain it is noticeable that while the gross imports were 265 lakhs of maunds or nearly the same as in the year 1910-11, exports rose by 16 lakhs of maunds. One remarkable feature in the returns is the higher net receipt from unrefined sugar. An explanation is given in the case of Agra, where net income rose from Rs. 8,218 to Rs. 22,769. The reduction in imports of refined sugar is attributed to stocks in hand and to a rise in prices; and on the other hand, Hindu marriages are said to have stimulated the demand for the cheaper sugars, causing large imports of the unrefined varieties.

Taking individual towns, marked increases are noticed in the figures of Mirzapur and Fyzabad as a result of enhanced rates, and in Lucknow continued good supervision has had its effects, the net income here rising by Rs. 8,786. The Agra and Hathras figures have already been noticed. Large decreases are reported from Allahabad (Rs. 15,195), Benares (Rs. 14,684), Jhansi (Rs. 14,542), Gorakhpur (Rs. 9,619) and Hapur (Rs. 8,353).

Plague specially affected receipts in Gorakhpur and Allahabad.

As was to be expected octroi has not attracted much attention in the divisional reviews, and the arrangements for supervising the working of the tax have only been commented on in some detail by the Commissioner of the Rohilkhand division. Extensive frauds were discovered in Nagina and Bareilly. Yet in the latter city the net receipts from octroi rose by Rs. 6,050. The Commissioner argues that if supervision were not defective even more extensive frauds would be discovered or might reasonably be suspected in towns which did not show a similar increase, and it is indeed possible to attribute some part of the remarkable variations in receipts from octroi to this cause. In the majority of towns mentioned by this officer, octroi will soon be abolished, but in thirty towns of the province octroi will for the present continue to be the mainstay of municipal finance, and these occurrences indicate the extreme necessity for constant and increasing supervision.

Through trade and local consumption.

12. As in the previous years Commissioners of divisions have made no detailed comments on the figures representing the apparent consumption of the various commodities. In several towns, where there are material variations, octroi will soon be replaced, and these call for no remark.

The provincial consumption of grain fell to 6 maunds 23 seers from 7 maunds 14 seers as a result of circumstances explained in the preceding paragraph and of the increase in municipal population. Heavy exports reduced the apparent consumption in Hathras and Etawah to 11 maunds 11 seers and 5 maunds 7 seers respectively, but in Hapur the fall to 16 maunds 8 seers from 21 maunds 31 seers is ascribed to stocks being accumulated in anticipation of scarcity. This however does not seem to be a correct explanation. The gross imports in the two years for this town were respectively 483,814 and 450,414 maunds and the net imports 399,702 and 310,124 maunds. The higher exports appear to be the real cause of the fall in consumption. Mention has already been made of the abnormal figures for

unrefined sugar in Agra, which was the chief cause of the provincial figure of consumption for this commodity rising from 17 to 33 seers.

Another aspect of the octroi returns is noticed by the Commissioner of Fyzabad, who points out that whereas the cost of collection at Fyzabad works out to only 9 per cent. of receipts the figure rises from 13 in Gonda, 16 in Sultanpur, 17 in Partabgarh to 27 in Bara Banki. Some of the schedules of municipalities in this division also require examination. For example the Fyzabad board paid back in refunds nearly Rs. 67 per cent. of the gross receipts from oil, the net income being only Rs. 538. From barley and gram the gross income collected at Bahraich is Rs. 1,156, but only Rs. 51 is left of this amount at the close of the year. The immediate abolition of octroi is not contemplated in these two towns, which should take measures to remedy such obvious hindrances to trade.

Receipts from taxes other than octroi.

13. It was observed in the resolution last year that the receipts from taxes other than octroi had risen, being in excess by nearly half a lakh of the corresponding figure of the year 1907-8. This valuable improvement has continued, the total receipts increasing by Rs. 1,51,827 to Rs. 16,01,924. Revision of assessments in the large towns and the construction of new buildings account for the increases under the heads of house tax (Rs. 25,934), and water rate (Rs. 40,394), but collections were also good. The only noticeable decline is in the receipts from the tax on pilgrims (Rs. 4,159), the income in the three towns where the impost is in force (Benares, Fyzabad and Hardwar Union) being slightly below the figure of the preceding year. Tolls yielded Rs. 10,927 more chiefly owing to the higher rates in Naini Tal, and the other increases occurred under the heads of the terminal tax and toll (Rs. 48,665), tax on trades and professions (Rs. 15,538), tax on circumstances and property (Rs. 6,597), this being the new tax introduced at Sardhana, conservancy tax (Rs. 4,045), Cawnpore having imposed this and tax on vehicles and animals (Rs. 3,921). There was a general rise in the receipts from the tax on trades and professions, the most marked increases being reported from Cawnpore (Rs. 6,504) and Lucknow (Rs. 2,562). In the latter town the arrangements for the tax on brick burners were improved, and to no small extent the expansion at Cawnpore is attributable to energetic collections.

The terminal taxes at Cawnpore are so dependent for their yield on trade conditions that it is not possible in a brief review to analyse the variations which take place from year to year. The chief cause of the larger income was the imposition of the higher rates, to which reference was made in last year's report. Yet the influence of trade fluctuation is clearly shown by a comparison of the actual figures with the estimates. An increase of Rs. 10,000 was expected from the new rates of toll, and 20 per cent. from the enhanced tax. The actual income from the toll has however risen by Rs. 20,000, while the increase in the case of the tax was only 10 per cent. It is difficult to make an accurate forecast in an industrial city like Cawnpore and this annual uncertainty must be regarded as a difficulty to be borne in mind in considering the extension of terminal taxation.

Incidence of taxation.

14. The incidence of taxation recorded for the municipalities in the province is Re. 1-12-0 as against Re. 1-13-0 in the preceding twelve months. This small decrease is however unreal owing to the rise in total population; allowing for this fact the incidence rose by an anna. As usual the hill settlements of Naini Tal and Mussooree return the highest incidences. The figure for Mussooree is now just under Rs. 10 as a result of satisfactory tax collections, while better toll receipts following on the enhancement of rates are primarily responsible for the rise in the recorded figure for Naini Tal from Rs. 7-1-9 to Rs. 7-12-0.

Receipts from sources other than taxation.

15. Under the general head sources of income other than taxation special grants are included, but even if these are eliminated the income rose by the satisfactory figure of Rs. 1,87,626 to Rs. 20,39,584. For the calculation of the permanent rise in normal receipts allowance must be made for the increase of Rs. 35,809 from sales of land, a variable non-recurring source. Lucknow obtained large sums from the sale of sites in the new area acquired for the extension of the civil station, and competition for building sites in Allahabad gave good receipts from premia on leases.

Again the large temporary investments which are dealt with in a later paragraph gave a further extraordinary increase from interest of Rs. 14,020. Allowing for such unexpected receipts, there is still a rise in constant income under practically all heads. The most noticeable increases were the following :—

	Rs.
Realisation under special acts	4,159
Rents	19,939
Conservancy receipts	36,718
Markets	8,919
Sale of water	23,338
Licence fees on hand carts	4,119
Fines	5,080

To the more frequent prosecutions for breaches of municipal bye-laws may be ascribed the improved return from fines, and the causes set out in the resolution last year appear to be again responsible for the larger income under the head of special acts. A few more boards had introduced in the period under review rules for the regulation by licence of hand and bullock carts, and in a few cases licence fees were enhanced, causing the income from licence fees to rise. Receipts from the sale of water continue to expand, the best results being in Lucknow, where the income increased by Rs. 13,960. It is a good sign that this increase is said to be due to more connections in the municipal area not liable to the water rate ; sales for non-domestic purposes were also much higher because of activity in building operations. But the improvement in income was not restricted to this town, Allahabad, Cawnpore, Mussooree and Naini Tal also showing higher figures. It is probable however that boards still do not realize their full dues for water supplied partly owing to the prohibitive expense of metering each connection.

It is also a cause of satisfaction that the three important heads —rents, markets and conservancy receipts—all improved. The receipts from conservancy sources had declined considerably in the preceding year and special attention was drawn to the necessity of arresting the fall. The results of the year, which approached in the aggregate the figures of the years 1908-9 and 1909-10, were therefore commendable. Nearly half the higher income was obtained at Lucknow (Rs. 15,882), and other noticeable increases are reported from Agra, Allahabad, Budaun, Hapur, Meerut, Pilibhit and Saharanpur. The last mentioned town recovered outstanding arrears and in Meerut it is said that the demand for manure by cultivators is improving : the Agra figure was swollen by recoveries from schools and other large institutions for scavenging services rendered, while the increased receipts in the other towns may reasonably be attributed to improved supervision. The figure for Budaun is said to be due to the flourishing condition of the sullage farm—a source of income to which other places may with advantage devote special attention. Rents gave better returns in several towns, notably Allahabad, Bareilly, Benares, Cawnpore, Fyzabad, Sitapur and Shahjahanpur. The Benares board is beginning to obtain a return from the new market at Bisheshargani, and the other properties lately improved by the board will in time be a regular source of profit. Arrear collection in part swelled the Shahjahanpur figure, but generally greater attention is being given to exploiting this source of income.

Transfers in the accounts between the heads of rents and markets explain the variations under these heads in the figures for Lucknow. Viewed generally the results of the year are hopeful. The ordinary income of the year was Rs. 73,18,523, and only ·27 per cent.—a fall of 2 per cent.—was obtained from sources other than taxation. It is true that the greater part of the rise in receipts from sources other than taxation is shared between a limited number of towns, but these towns serve usefully as examples of the general principle that taxation should be the last and not the first resort to obtain funds for the increasing necessities of the boards. In Lucknow, for instance, many improvements have been carried out of late years from municipal funds and concurrently with a rise in the income from taxation there has been an increase in other receipts, obviating new taxation. The soundness of the principle and the value of having a substantial income from ordinary sources has been brought home to many boards in the reconstitution of their finances on the abolition of octroi. The real incidence of taxation can only be kept low if general sources of income are continuously developed or expenditure reduced. The latter alternative is possible in but few, and those usually the smallest, areas; and having regard to all circumstances the Lieutenant-Governor would earnestly impress on boards the absolute necessity of exploiting such sources of income.

Grants and contributions.

16. The assistance given to municipalities for works of improvement far exceeded the record of previous years, the total sum distributed in subventions having amounted to the large figure of Rs. 16,90,774, as against Rs. 3,83,776. But this statement does not in fact give a full idea of what has been done to help boards. In addition to the cash grants Rs. 23,000 were spent from provincial revenues in the purchase of pipes from the United Provinces Exhibition stock, which were made over to the municipal board of Mirzapur for its water works project, and in Allahabad a sum of Rs. 8,600 was paid from the same source for the acquisition of the site of a village as part of the extension scheme. Provincial funds have also been expended from time to time on other improvements in local areas the cost of which, certainly in part if not entirely, was more appropriately debitable to the local fund.

Of the grants made during the year Rs. 4,23,389 were met from the ordinary resources of the province, Rs. 3,19,385 from the recurring assignment of five lakhs made by the Government of India for sanitary purposes, and Rs. 9,48,000 from the special donation of 10½ lakhs from Imperial funds for the execution of works connected with sanitation. The remainder of the five lakhs grant was devoted to rural sanitation and towards defraying the cost of the office of the Provincial Sanitary Board, and a subvention of Rs. 15,000 was made to the notified area of Kanauj for its drainage project. The total subsidies of the year may be divided as follows—Rs. 91,074 on account of recurring grants, Rs. 11,15,700 towards drainage schemes and minor works connected with the improvement of drainage of an area, Rs. 3,80,160 on account of water works and Rs. 1,03,840 for miscellaneous works. The Mussooree board continues to receive a sum of Rs. 25,000 in fulfilment of a promise mentioned in the resolution for the year 1909-10, and Rs. 3,685 was paid to the municipal board of Naini Tal, to meet the pay of the special health officer. The miscellaneous grants include also Rs. 6,000 to Bareilly for a science class in the Western Inglis Memorial High School and Rs. 20,000 for a much needed hospital for infectious diseases at Cawnpore. The hospital will be under the control of a special Committee of Management and the initial cost will be defrayed from the grant, private donations and municipal funds: the municipal board has also undertaken to meet the annual recurring cost of maintenance. To Naini Tal, Rs. 54,840 were given for the erection of more pail dépôts and latrines and Rs. 23,000 to the Lucknow board towards the provision of model dwellings for the middle and poorer classes. This board also received Rs. 1,45,000 in grants for the purchase of new engines and pump barrels for the water

works and for a balancing tank. For a similar tank Rs. 60,000 was given to the Agra board, whose funds are insufficient to meet such necessary works. The other grants connected with water works were made (1) to Mirzapur (Rs. 1,17,000) to help the board in carrying out an expensive scheme; (2) to Naini Tal (Rs. 38,160) for the prevention of the smoke nuisance from the water works and to reduce the height of pumping by providing an intermediate pipe line and (3) to Jhansi (Rs. 20,000) for the small project for water supply mentioned elsewhere. The considerable grants made for drainage works were distributed among 11 towns. The more important of these works are dealt with in the paragraph of this resolution on drainage works and it is only necessary here to set out the list of grants. They were Allahabad Rs. 4,00,000, Mussooree Rs. 2,25,000, Benares Rs. 1,35,000, Aligarh Rs. 1,00,000, Hapur Rs. 1,00,000, Firozabad Rs. 55,700, Moradabad Rs. 50,000, Almora Rs. 28,000 and Fyzabad Rs. 15,000. For the drainage of the Lachmanpurwa area Rs 5,000 was given to Cawnpore, and a small sum of Rs. 2,000 was received by the Sandila board for the improvement of a drainage cut. Several of the grants made were not expended during the year, but when the works for which they are designed have been completed a material improvement in sanitary conditions should result.

As explained in previous reviews the accounts of the operations of the trust funds in the three large towns of Allahabad, Cawnpore and Lucknow are not merged in the general accounts, and it is necessary to set out the financial results of each in some detail. Briefly the figures in the three towns stood as follows:—

	Allahabad.	Cawnpore.	Lucknow.
	Rs.	Rs.	Rs.
Opening balance	78,804	62,336	34,926
Receipts	758	49,152	173,603
Charges	15,250	88,391	175,561
Closing balance	64,312	23,097	32,968

The expectation that the new road in Allahabad would be open before the year closed was premature, the main causes of slow progress with the work being a failure of firms to supply ballast and delays, due to congestion on the railways, in obtaining road metal from the quarries. In the current year the road was formally opened by the late Lieutenant-Governor to traffic and it is fitting that Sir John Hewett's name should be associated with a project the initiation of which is due to him.

The operations of the Trust at Cawnpore during the year were confined to the sale of a few plots of land at several places along the road by private bargain with the persons who either had owned the land before acquisition or had purchased the building materials situated on the land. This experiment, it is explained, was made with a view to ascertaining the actual value of land and as a check on offers made when the rest of the land is put up to auction. A sum of Rs. 23,508 was expended in paying enhancements of compensation awarded on appeals and Rs. 64,467 was paid as an instalment on the loan obtained by the trust. The payment of the second instalment due in February 1912 was however, with the sanction of the Government of India, deferred as the available funds were insufficient.

The most marked progress is visible in the work at Lucknow. Building operations on the first two sections of the Hewett road have been pushed on, and a material advance has been made with the work on the third section. Land was acquired, the construction of the road commenced and building sites laid out and sold. The scheme includes the construction of a second park in the city area, and this section will be connected by a branch road with the courts, thus opening out a highly congested and insanitary muhalla.

Last year a brief resumé was given of the financial results of these schemes, the beneficial effect of which on the health of the towns would have been much increased had adequate arrangements been made for the housing of the displaced population. The results at Allahabad are very favourable: the road has been practically completed and there is in hand a small sum in cash as also the valuable sites on the frontages. The trustees are considering carefully the precedence to be given to other projects of a similar character. No certain forecast of the position at Cawnpore can yet be made. The Chairman of the municipal board observes that the prices realized in the year from the sale of sites were much higher than were anticipated, and if the same rate is maintained at the auctions, the trust should be able to pay off the whole of the loan and have a balance available for future operations. An additional scheme is under consideration for the extension of the civil station across the railway line to the south. With its ordinary annual report the municipal board of Lucknow, who are the trustees, has incorporated a statement exhibiting in the form of a profit and loss account the results of the works up to the 31st March 1912. The aggregate receipts are shown at Rs. 6,78,302 and the disbursements at Rs. 4,80,089 leaving a good margin of Rs. 1,98,213. Besides there is in hand property of the value of over Rs. 71,000 so that exclusive of the grant of 2½ lakhs made by the Government at the inception of the scheme a surplus of Rs. 20,016 is arrived at. The fourth section of the road has been commenced. It was anticipated that funds might not be available for this portion and the Government in the current year gave a further subsidy of one lakh. When the work done in the current year is known, it will be possible to give a more accurate estimate of the final account of the Trust.

There has been some defective work on the part of municipal boards in accounting for the money released by the provincialization of the police charges on establishment and buildings. Four boards failed to utilize the amount on the approved objects: in the case of nine other towns it is said that the money was properly expended but no details are furnished; and six towns omitted to make provision for small balances amounting in all to Rs. 1,601. Of the sum accounted for Rs. 99,374 was applied to the construction of drains and the paving of lanes, Rs. 1,15,745 to charges on account of loans for public improvements, Rs. 1,11,122 to conservancy reforms, Rs. 31,370 to education; Rs. 13,444 to the improvement of the water supply, Rs. 15,605 to medical charges and Rs. 59,515 to miscellaneous works of a sanitary nature. Over Rs. 31,000 is reserved by four boards for special schemes.

Loans.

17. The actual amount utilized in the year in loans only aggregated Rs. 4,48,000, as against a final allotment of 10 lakhs, the distribution also as usual differing considerably from the original estimate. The chief causes of the short advances are that some large works were begun with the grants mentioned in the preceding paragraph and that there was delay in completing estimates. All the loans given were new, those to Benares (Rs. 25,000) and Cawnpore (Rs. 1,50,000) representing the first instalments respectively of loans for a road and for additions to the water works installation. The Bareilly board contracted a loan of Rs. 70,000 to carry out a scheme for the extension of the city and has since added to their liability on this account. To complete the portion of the drainage works which have been under construction for some time, a sum of Rs. 1,13,000 was advanced to the Lucknow board, while the small loan of Rs. 40,000 to Jhansi was made for a water supply project, which is fully justified by the periodical shortage of water, in particular during the year under review. The municipal board of Mussooree again added to its loan obligations, taking Rs. 7,000 for a motor pump at the pumping station, Rs. 35,000 for much needed remodelling of the high tension lines of the hydro-electric system, and Rs. 8,000 for electric light connections. The

board had a number of applications for house wiring bearing testimony to the popularity of the electric lighting, and as assistance to house connections must lead to recurring income from the sale of power such loans should certainly be remunerative.

Expenditure.

18. The outlay under the ordinary service heads aggregated Rs. 75,72,314 showing a rise of only Rs. 1,77,575 over the corresponding figure for the year 1910-11. But the real increase is to some extent concealed by the inclusion of extraordinary items in the outlay of the preceding year, and to this cause is due the fall on expenditure shown against the head survey of land. With the relief of municipal boards from the cost of maintaining outposts police expenditure naturally fell, and the lower charge on account of interest on loans is for purposes of comparison not real—Allahabad had made advance payments, thereby saving interest charges and the Naini Tal board paid an instalment in the year 1910-11 which was due in the period under review. The main heads of expenditure however exhibit considerable variations, as detailed below :—

	Rs.		Rs.
General administration	+31,697	Arboriculture ...	−3,279
Collection of taxes ...	−17,016	Buildings ...	+60,463
Lighting ...	−825	Roads ...	−38,638
Water supply ...	+2,12,726	Education ...	+10,628
Drainage ...	+85,089	Contributions ...	+8,653
Conservancy ...	+35,000	Actual works for private individuals ...	+29,209
Hospitals ...	+12,556	Fairs ...	+11,641
Markets ...	−1,44,012	Miscellaneous ...	−90,443

An analysis of the expenditure on water supply, drainage and public instruction is made as usual in separate paragraphs. Taking the minor heads in the above list it is noticeable that the Hardwar board spent more money on fairs, which is synonymous with improvements designed to benefit the pilgrims, while the higher figure on hospital charges includes a donation of Rs. 6,000 by the Bulandshahr board to the local female hospital. Contributions increased in Cawnpore with the increase in the cantonment share of the improved terminal receipts. There is an unexplained rise of Rs. 11,660 against Ghazipur—possibly due to a misclassification—in the outlay on arboriculture and public gardens, and but for this the figure of the year would have been by comparison still lower as the figures for 1910-11, had been swollen by special expenditure at Lucknow which was not continued in the year under review. The miscellaneous expenditure in this town also declined by the large sum of Rs. 1,85,240, owing to a smaller outlay on the civil lines extension scheme, but this decline is to some extent counterbalanced by the extension scheme of the Bareilly board.

Buildings show an increase at Muttra and Bareilly and a large sum was appropriated in Etawah for a municipal office, but the higher outlay is mainly due to the Lucknow board having utilized no less than Rs. 32,940 on its scheme for model houses for the poor. This charge has been covered by special grants. Most boards gave their lower paid servants a bonus in commemoration of the Coronation Durbar, and to this cause, coupled with a normal growth in expenditure, may be assigned the larger expenditure incurred by boards on charges of administration. The reduction in the cost of collecting taxes is due to the fact that in the figure of the preceding year the Hapur board had shown under this head the amount spent in connection with its bonded warehouse.

The only heads remaining to be examined are lighting, conservancy, markets and roads : the increase shown at Mussooree on account of works carried out for private individuals really pertains to lighting since the money was spent in making connections with the municipal hydro-electric scheme. The public not unreasonably considers expenditure and progress under these heads, together with water supply and drain-

age, as the primary test whether a board is using its income to the best advantage of the local residents. On conservancy only Rs. 35,000 more was spent in the year under review, and to this the Naini Tal board contributed Rs. 16,845, the expenditure in that town rising with the construction of additional pail dépôts and latrines. The scheme for the employment of health officers and of trained inspectors to supervise the subordinate staff has however now been published and when these changes have been introduced, the expenditure on conservancy may be expected to show a large increase. Most Commissioners of divisions have noted that boards are devoting greater attention to their lighting arrangements: and allowing for the change of classification at Mussooree already mentioned there has in fact been an increase of Rs. 33,244 under this head. The total real expenditure on lighting works out to nearly 6 7 per cent. of the ordinary income enjoyed by municipal boards. Eight per cent. is however the standard which should be aimed at and in some of the larger cities, Agra more especially, the expenditure under this head is totally inadequate to secure a reasonable degree of efficiency. The expenditure on roads calls for close scrutiny. Here too the real result is concealed by the excessive outlay in the year 1910-11 at Benares on a special and large project. By excluding the Benares figures from the totals of the two years the comparison is in favour of this year's result, the expenditure showing an increase of Rs. 78,471; and, at Agra for example, the outlay would have been larger, but for the inability of the railways to provide sufficient waggons in the proper season for the transport of road metal. There were noticeable increases at Allahabad, Bareilly, Gorakhpur, Meerut, Saharanpur and Shahjahanpur; but the most marked rise in expenditure occurred at Lucknow, the board of which place gave Rs. 56,049 more to roads than in the preceding twelve months. The Cawnpore board however spent Rs. 23,116 less. It has frequently been stated in resolutions that the condition of roads demands the special attention of boards: in this more than in any other branch of municipal activity are the defects of municipal work patent to the general public. Both at Allahabad and at Agra a special enquiry into the condition of the roads and the insufficient outlay of the municipal boards has been found necessary. In the case of markets the considerable reduction in charges was due to the special outlay under this head in the preceding year at Benares and Lucknow.

Water and drainage works.

19. On a comparison with the previous twelve months water supply charges aggregated Rs. 9,50,359 as against Rs. 7,37,633, almost the whole amount being incurred in the eight towns possessing large installations and on the new undertakings at Mirzapur and Jhansi. The Mirzapur board commenced work on their project and used in all Rs. 55,588 in the year, while expenditure in Jhansi totalled Rs. 63,371. The eight towns with special works spent Rs. 91,080 more. In Mussooree no material extension was made to the electric scheme, and Rs. 72,003 less was spent. Work is well in hand with the extensive additions at Cawnpore and a beginning was made with the necessary supplementary works to the Lucknow plant. Details of the work done and of new requirements will be found in the 17th annual report of the Sanitary Engineer to Government. Mention has already been made of Cawnpore and Lucknow, the project for improving the system in Benares has still to be worked out in detail and for the urgently necessary additions at Agra the Government have contributed a lakh of rupees. The serious condition of the plant at Allahabad was brought to the notice of the Government in the closing month of the year, and this matter has since been the subject of special correspondence.

The expenditure on drainage rose to Rs. 7,80,977, Rs. 85,089 in excess of the high figure for the preceding year. This however includes cost of maintenance. On capital account Rs. 6,75,865 was expended, a rise of Rs. 72,398. A close analysis of the returns shows

that a little over Rs. 90,000 approximately was used on minor works in the majority of the municipalities, Rs. 5,84,000 being devoted by 8 towns to special works. This restriction of expenditure to a few places has been the subject of remark before, and it may be taken that municipal boards prefer to expend funds on complete and scientifically designed projects, more especially as only for such works can any assistance be obtained from the Sanitary Board. The Lucknow board spent Rs. 2,18,201 during the year in the completion of the scheme for draining the Husainganj and Ghasiari mandi areas. The drainage of more than half the city is now connected with the two intercepting sewers, and it only remains to take up the Sarkata nala and some minor projects when opportunity offers. The next largest outlay was incurred at Moradabad (Rs. 1,49,326) in bringing the drainage scheme nearer to completion. The final cost of the work was much in excess of the sanctioned estimate, and to help the board through its difficulties the Government sanctioned a grant of Rs. 50,000. Firozabad also succesfully completed a project with the help of a grant and in Benares work was carried out on some important sewers and drains. The other works were on new schemes for Khurja (expenditure Rs. 40,102) and Hapur (expenditure Rs. 8,000), while the Fyzabad board paid Rs 31,000 to the Public Works department to commence work on the project for improving the Fatehganj nala, which had been long held up for want of funds. Work to an amount of Rs. 10,000 was done at Lakhimpur on the main drain.

During the year the Sanitary Board either approved or recommended for sanction drainage and sewerage schemes of an aggregate estimated cost of Rs. 25,18,653. The next group of towns to undertake drainage works are Ballia, Etawah, Mussooree (improvement and drainage of Landour bazar), Muttra, and Saharanpur. At Jaunpur too further work will shortly be taken in hand. The drainage scheme for Allahabad at an estimated cost of over 18 lakhs has been sanctioned, and the board received a grant of four lakhs with which a substantial portion of the work can be started.

In other directions, too, sanitation is receiving attention. Apart from the roads through congested areas in the three large towns as mentioned in an earlier paragraph the project for extending the civil station and city of Lucknow has considerably advanced and will be a great improvement on existing conditions, while work at Bareilly is being pushed on. The question of a similar extension at Cawnpore is also under consideration. Such projects are undoubtedly a crying need of all important cities. The appalling congestion of population on small areas makes sanitation impossible and is a direct cause of the high rate of mortality. In addition to great financial difficulties all schemes to remedy this condition and to open out towns naturally but unfortunately provoke severe criticism and obstruction on purely personal grounds. The superior interests of the many must in time prevail over the few who are immediately inconvenienced, and when the value of these undertakings is more clearly realised by the general public there should be a great development in ideas of town planning and in co-ordinated projects for the sanitary improvement of congested areas.

Education.

20. The expenditure on public instruction amounted to Rs. 3,85,213 an increase of Rs. 10,628 which is almost entirely due to a special contribution of Rs. 10,000 by the municipal board of Cawnpore to the local King Edward Memorial. The grant will be devoted to a public hall and library, and being debited under the sub-head libraries has therefore to be included in Education charges. The year's outlay works out to 5·26 per cent. of the ordinary municipal income, and thus for the fourth year in succession the percentage has exceeded the standard of 5. Bareilly stands out among municipal boards for liberal expenditure in the cause of education, and good work is also being done in Lucknow, which maintained the high outlay of the year 1910-11, providing extra teachers

and improved equipment. The board of this place has placed an officer on special duty to make a thorough enquiry into the question of local primary education. The subject of education at Cawnpore also received special attention, and the Allahabad report shows that the Education Committee reorganized the staff of the boys' schools and raised the pay of teachers, insisting on their being fully trained. Generally it must be admitted that with all the possibilities of educational progress in urban areas, municipal funds are insufficient to meet any large demands for new extensions. Private enterprise can do much, but is as yet with striking exceptions very backward. Municipal boards will however share in the funds which have been placed at the disposal of the Local Government by the Government of India.

There is little to record on the subject of girls' schools. Nagina closed five schools, and Fyzabad extended grants-in-aid to four more schools. Allahabad took over the management of three girls' schools from the district board. These schools have received much attention, but there has been no advance of special interest.

Investments.

21. Investments aggregated Rs. 7,49,036 as against Rs. 93,703 in the previous year, the considerable increase being due to special causes. Saharanpur reduced its large cash balance by investing the surplus which is designed for an extensive scheme of drainage, bringing the total sum in reserve to 1½ lakhs. Aligarh purchased additional securities of the face value of Rs. 40,000 with a similar object. As money was not immediately required for expenditure on the water works project, Mirzapur invested temporarily Rs. 82,600 out of grants received; and for the same reason the municipal board of Allahabad was permitttd to place in deposit the large drainage grant of 4 lakhs. The board of this town also invested Rs. 15,000 as a reserve balance intended to guard against unforeseen fluctuations, and in 12 other towns including Lucknow (Rs. 25,000) and Benares (Rs. 10,000) varying sums have similarly been kept in reserve. Securities of the value of Rs. 9,000 were bought by the Brindaban board with donations received for the drainage project. The only important sale of securities occurred at Jhansi where notes of the value of Rs. 17,000 were disposed of to provide funds for the water supply.

Finances of indebted municipalities.

22. In compliance with the letter of the Government of India no. 138, dated the 16th August 1898, an examination of the finances of each indebted board is made each year. The result of that examination may now be briefly stated :—

Agra.—The board started the year with a sum of Rs. 49,499 and had a balance in hand of Rs. 1,11,244 after spending Rs. 7,28,544 out of a gross income of Rs. 7,90,289. The latter figure is inclusive of a special grant of Rs. 60,000, out of which only Rs. 6,870 was utilised before the year expired. These results do not however give a true indication of the situation, which from an analysis of the permanent position made on the occasion of the budget estimates of the current year gave clear cause for anxiety. In a detailed financial exposition it was pointed out that the board had been living for many years on the verge of bankruptcy and that without a permanently increased income it would be impossible for it to build up the balance to the prescribed minimum of Rs. 60,000 or to provide for even petty expenditure on original works which have been starved for many years past. The board was therefore urged to consider the imposition of a moderate house tax estimated to produce an annual additional income of Rs. 40,000. Further arguments in favour of this change are afforded by the deplorably low standard of the municipal services and the board has now accepted the proposed increase which will still leave the standard of municipal taxation in Agra at a decidedly lower level than in the other large cities.

Allahabad.—The board's income, despite the special conditions of the preceding year, was well maintained. The small decline under octroi

was counterbalanced by a large increase in the receipts from the newly-assessed water rate, and rents also showed better results. If the amount (Rs. 47,000) utilised in fully discharging three old loans is excluded, there was a fair margin on the year's working and a close analysis of the budget estimates established a fairly satisfactory conclusion. In certain directions however the board must be prepared to meet special charges. For so important a place the allotment for roads was small and the board and the local officers have been urged to appropriate a larger sum for the maintenance and the improvement of the standard of the roads. It has also been recently brought to notice that considerable arrears are outstanding on account of the Government moiety of nazul receipts, the settlement of which may be a serious charge on the board's resources. The urgent necessity for large improvements to the water works plant has been fully proved since the close of this period and will involve heavy recurring charges on a loan. The board's position is not therefore sufficiently secure to permit of any large immediate contribution to the drainage works. But as has been explained the Government has here given substantial help.

Almora.—The financial position of the board is not unsatisfactory and loan obligations have been met without difficulty. Since the year closed octroi has been replaced by a toll tax and a light house tax which should secure an adequate income.

Ballia.—The Commissioner does not consider the financial position of the board satisfactory. The year closed with a large cash balance (Rs. 20,900); but this figure includes grants for special objects to the extent of Rs. 10,328 and Rs. 7,572, appropriated in particular for the roads, and with a prescribed minimum balance of Rs. 3,000, the board has in fact no margin. The question of the drainage scheme, towards which assistance has been promised by the Government, is still undecided.

Bareilly.—In addition to a loan of Rs. 70,000, the board, since the year closed, has taken a further loan to carry to completion the scheme for the expansion of the city, bringing the debt on this account to two lakhs. The project is sound and should give a reasonable return; but apart from any receipts from that source the board's income is fully sufficient for its wants after meeting these loans. During the year under report income showed a further improvement; expenditure was well regulated and the board in general maintained its reputation for progress.

Benares.—The Commissioner notes that "the financial position of the board is at present satisfactory. The income was swollen by Government grants and windfalls. Excluding the grants and windfalls the income amounted to Rs. 6,61,922, and the expenditure excluding the investment and the amount spent from the Government grant amounted to Rs. 6,54,515. The difference was Rs. 7,407, which, though not a large amount, means that the board is solvent." On the income side octroi receipts declined by nearly Rs. 15,000; but reassessments led to increases in the yield of the house tax (Rs. 10,000) and the water-rate (Rs. 25,000). The recent policy adopted by the board is also noticeable in the enhanced income from rents. The closing balance was very large, mainly owing to short outlay under public works and failure to work up to the estimates. Viewed generally the board's position is quite stable, and there is no reason to fear that any serious difficulty will be felt from the contemplated loan for improvements to the water works.

Budaun.—The financial position continues to be quite satisfactory.

Cawnpore.—The finances of the board are quite stable. Exclusive of extraordinary items the gross income amounted to Rs. 7,40,327, while the outlay of the year was Rs. 6,63,815 inclusive of a sum of Rs. 10,000, contributed by the board towards the King Edward Memorial. The year closed with a substantial balance in hand. The terminal tax yielded

an additional amount of Rs. 48,665 owing to enhancements in the rates, and the house tax shows an increase of Rs. 5,000. The board received the first instalment (Rs. 1,50,000) of a loan of Rs. 6,66,000 sanctioned for extensions to its water works installation, and should experience no difficulty in meeting its loan obligations.

Chandausi.—As compared with the previous year income declined and was below the expenditure, but the position is generally satisfactory.

Dehra.—The financial position continues to be sound. Income again exceeded the ordinary expenditure with the result that the closing balance has risen to Rs. 52,399.

Firozabad.—The financial position continues to be good and in addition to the regular instalments the board paid a sum of Rs. 3,000 towards the reduction of debt.

Fyzabad.—With the enhanced rates of octroi in force throughout the year the gross receipts from this source were higher by over Rs. 16,000 than in the year 1910-11. The board also added Rs. 16,000 from its own funds to the grant of Rs. 15,000, to begin work on a portion of the long-deferred drainage scheme. In the current year, it has again allotted Rs. 18,000, for the same purpose and these amounts added to a special subvention of Rs. 1,12,000 are sufficient to cover the cost of the work. The position of the board is satisfactory, but it can hardly proceed under present conditions with more work on the drainage project, and if the contemplated scheme for introducing water works is taken in hand taxation will have to be increased.

Hathras.—Last year it was said that the board's financial position was quite secure, but towards the close of the current year the income from octroi, which is the main item of receipt, fell and refunds reached so high a figure that at one time it was anticipated that the board would end the year with a deficit. The situation was in fact only saved by the inability of the railway to cope with the congestion of outward traffic. The board was advised to place the funds on a more permanent and secure basis, and has recently obtained sanction to the imposition of a light house tax.

Jaunpur.—Although no large original works were undertaken during the year under review, there was only a difference of about Rs. 1,000 between the normal income and expenditure. The Commissioner has made the following observations :—

" In view of the extension of the drainage of the town for which Government has been pleased to sanction a grant of Rs. 50,000 and of the construction of a necessarily somewhat costly flushing scheme, which is under revision, the board, I fear, will not be able to meet the maintenance charge of the works from their ordinary revenue without some additional taxation, such as house tax, which is under contemplation. "

Jhansi.—The board took a loan of Rs. 40,000 for a small scheme of water supply, the cost of which will be met also in part from a special grant and from surplus revenue. The Commissioner in his review has examined the board's financial position, and considers it to be safe. Exclusive of special items income and expenditure balanced, and including the invested funds the year closed with a cash balance of Rs. 55,222, of which Rs. 40,000 is appropriated for the water works.

Kashipur.—The position is perfectly stable.

Kosi.—The Commissioner again reports that the financial condition of the board is quite secure.

Lucknow.—Octroi receipts rose, and with a better income from water rate, from sales of water and under the head conservancy the receipts of

the year exceeded the satisfactory figure of the previous year. Expenditure was well distributed and regular, and the financial position has markedly improved. A complete settlement has not been reached in regard to the joint scheme of civil lines extension, but the lines on which a final settlement is to be concluded have been agreed on and the board will not be a loser by this valuable undertaking.

Meerut.—The chairman of the board has made a careful examination of the board's finances; on his estimates the ordinary annual income of the board exceeds the recurring charges by Rs. 27,000. "It seems tolerably clear," he remarks, "that the board has a certain margin after allowing for original works which it could devote to financing part of the drainage scheme especially if the improvement of outlying *purwas* is taken up and the recurring allotment for their improvement reduced." With the Imperial head quarters established at Delhi the prosperity of Meerut is bound to increase.

Mirzapur.—As a result of the changes in the schedule of octroi rates alluded to in the previous resolution, there was a material increase in the octroi income, and the Commissioner has noted that the normal expenditure falls short of the normal income, making the board's position quite secure during the period the water works project is under construction. Towards this important work the Government gave Rs. 1,17,000, and the rest of the cost will be met from a loan. There is at present no apprehension that the finances will prove inadequate when the water works have been opened.

Moradabad.—The end of the year was a period of some anxiety and embarrassment to the board. The loan of Rs. 4,82,000 had been expended on the drainage works to complete which the board decided very reluctantly to take a further advance of Rs. 50,000 though it could ill afford to add to the debt. It was relieved of this charge by a Government grant of Rs. 50,000, which has enabled the works to be practically completed; outlying portions of the town not served by the system as carried out must be attended to from revenue when an opportunity occurs. The board has recognized that its existing resources are inadequate for the ordinary charges of administration and the instalments on the drainage loan, and is taking steps to bring about equilibrium by imposing a house tax.

Mussooree.—The gross receipts exceeded outlay and the board has so far managed to pay its way with the help of the Government subvention of Rs. 25,000 and to meet its loan obligations, to which Rs. 50,000 were added in the year. The receipts from the hydro-electric scheme show a satisfactory increase of over Rs. 7,000. In the current year a further loan of Rs. 70,000 for the electric scheme was found to be necessary, and in this connection a detailed analysis was made of the financial position. It appears from this examination that with the cessation of the grant in 1915-16, receipts from the electric scheme must expand considerably to produce equilibrium, and that it will be necessary for the board to exercise great caution during the intervening period.

Nagina.—The Commissioner has not commented specially on the state of the board's finances, which however appear to be in a satisfactory condition. The change from octroi to a tax on circumstances has been effected since the year closed.

Naini Tal.—Special grants aggregating Rs. 96,685 were given to the board to enable it to carry out various sanitary measures and to improve the water works plant. Eliminating these amounts the ordinary income exceeded the regular outlay of the year by Rs. 11,000, half of which was due to enhanced toll rates and the remainder to improved collection of taxes and other dues; and generally the board's financial position is secure.

Pilibhit.—The finances are in a sound condition, and since the year closed the two small loans contracted by the board in 1907 and 1908 have been liquidated in full from surplus revenue.

Ujhani.—The loan liability consists of a small loan of Rs. 4,000 to meet the annual charges on which the board experiences no difficulty whatsoever. The financial position of this board is exceptionally satisfactory and reflects much credit on the administration.

Vaccination.

23. The vaccination statistics continue to show improvement. The number of successful primary cases rose from 96,091 in last year to 98,112, the figures being 32·74 and 35·58 respectively per mille. In many towns plague was a disturbing factor and explains poor results, but in several places, notably in Farrukhabad where the municipal vaccinator was punished, the vaccination staff must be directly blamed for deficient work. The Commissioners have reviewed the work of individual towns and it is satisfactory to note that in only 12 towns was the work reported to be bad or indifferent. The bad effects of untrustworthy work in vaccination and of its attendant abuses is considerable and while it is recognised that greater attention is being given by members to this subject, very much more assistance can be given. Here again personal effort and influence is more readily effective and can secure improvement to a much greater extent than the infliction of the legal penalties.

In two towns, Agra and Bahraich, the returns are manifestly defective, showing more vaccinations of children under one year of age than there have been births recorded. There has been a distinct improvement in Azamgarh.

Vital statistics.

24. The returns exhibiting the vital statistics in municipal areas during the year under report are depressing. Births fell to 116,831 from 121,640, and there was a small decline in the number of deaths, the number being 142,842 or 2,764 less than in the year 1910-11. The excess of deaths over births—a marked feature of the returns for a series of years—was 8·64 per mille in population. Taking individual towns an improvement must however be admitted, but 18 still report a death-rate per 1,000 of the population in excess of 60, and in 8 of these towns the ratio exceeded 70, viz.—

Azamgarh (115·56), Tilhar (82·99), Partabgarh (79·21), Farrukhabad (77·74), Atrauli (73·62), Khairabad (72·54), Benares (71·54) and Jhansi (70·74).

Three of these places—Azamgarh, Benares, and Partabgarh—also returned a high rate in the previous year; but in general the high mortality is attributable to outbreaks of plague and cholera.

Turning to infantile mortality the results of the year are undoubtedly bad, the figure rising to 317 as compared with 270 in the previous year while in 37 municipal towns the rate exceeded the provincial average of 246. There are indications that boards are giving attention to this subject and most Commissioners in their reviews have dealt with it in detail. In Benares efforts are being made to give midwives some elementary training in cleanliness and the divisional Commissioner has directed a special enquiry at Mirzapur. The Commissioner of the Meerut division has also commended the Civil Surgeon of Muzaffarnagar for the much appreciated instruction given by him to *dhais*. But these initial efforts do not lessen the effect of the appalling waste of infant life which is going on from year to year and which is a matter of the gravest concern to all interested in the welfare of the province. It was stated in the resolution of last year that infantile mortality was perhaps the safest guide to the general sanitary condition of a town and the figures are therefore the clearest condemnation of the condition of the urban areas and of the effect of the habits of the people upon infant life. No complete reform is possible except by the growth of an

instructed public opinion and a much wider appreciation of the conditions necessary to health. But the attempts to improve the instruction of midwives and to control and extend the milk-supply, both objects which are now under the active consideration of municipal boards, must have a beneficial effect on the particular issue. The experiments in the prophylactic use of quinine on school children and in the travelling dispensaries are steps on another side to counteract the high mortality; and the interest taken by the public in new drainage schemes, and the attention usefully given by the press to all sanitary reforms are gladly welcomed by the Government as encouraging signs of real progress.

All Commissioners have given attention to the subject of the registration of vital statistics in towns. The subject has been specially considered by the Government, and it is hoped soon to issue orders for the guidance of municipal effort in securing a more trustworthy and more uniform system.

General.

25. The record of the year's work is on the whole an encouraging one for the future prospects of municipal administration in these provinces. It has been necessary to point out instances of failure to cope adequately with responsibilities, but the Lieutenant-Governor is satisfied that these instances are exceptional and that much faithful service has been rendered both by members who have fulfilled their public duties often at considerable sacrifice to themselves and by the officials who have aided and advised them where necessary. All and more than all of this public spirit and self-sacrifice will be necessary if municipal boards are to cope adequately with the great and growing problems of education and sanitary improvement which confront them. His Honour is confident that they will not be found wanting at a time when it is proposed to give local self-government a wider extension by a further increase in the number of boards with non-official chairmen.

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order of the Hon'ble the Lieutenant-Governor,

A. W. PIM,

Secretary to Government, United Provinces.

Abstract of statement no. I, showing the constitution of municipal boards (1911-12).

Number of municipalities under Act I of 1900	...	...	87
Population within municipal limits	...		3,014,806
Number of towns of which the municipal boards are—			
(*a*) Elected	...	...	...
(*b*) Elected and appointed		...	85
(*c*) Appointed	...	...	2

Aggregate number of members of municipal boards—			
(*a*) *Ex officio*	...	...	93
(*b*) Elected	...	...	900
(*c*) Nominated	...	...	192
Of the above—			
(*d*) Officials	...	...	195
(*e*) Non-officials	...	...	990
(*f*) Europeans	...	...	142
(*g*) Natives	...	...	1,043

Abstract of statement no. II, showing the system of taxation in force and giving the provincial totals of income (1911-12).

System of taxation.	Municipalities.
Octroi in force in	74
Tax on houses and lands in force in ...	18
Tax on animals and vehicles in force in	19
Tax on professions and trades in force in	58
Tolls on roads and ferries in force in ...	5
Water rate in force in	5
Conservancy (including scavengering and latrine) rates in force in	8
Tax on lake frontage and boats in force in	1
Tax according to circumstances and property in force in	6
Terminal tax in force in	1
Terminal toll in force in	1
Pilgrims' tax in force in	3
Tax on animals for slaughter in force in	1

Total income.	Rs.
Octroi, class I	17,74,167
Octroi, class II	2,03,663
Octroi, class III	1,75,797
Octroi, class IV	3,17,364
Octroi, class V	2,45,549
Octroi, class VI	1,04,131
Octroi, class VII	6,84,418
Octroi, class VIII	1,49,737
Composition for octroi	22,189
Tax on houses and lands	2,94,413
Tax on animals and vehicles	50,463
Tax on professions and trades ...	1,96,981
Tolls on roads and ferries	1,38,940
Water rate	3,66,751
Conservancy (including scavengering and latrine) rates	63,321
Tax on lake frontage and boats ...	882
Tax according to circumstances and property	38,022
Terminal tax	2,82,596
Terminal toll	73,134
Pilgrims' tax	88,367
Tax on animals for slaughter	8,054
Realizations under special Acts ...	1,36,301
Revenue derived from municipal property and powers apart from taxation ...	15,80,491
Grants and contributions (for general and special purposes)	18,06,384
Miscellaneous	2,08,182
Total income of the year excluding opening balance	90,10,297
Extraordinary and debt	7,18,559
Total receipts excluding opening balance ...	97,28,856
Total receipts including opening balance...	1,25,24,693

	Rs. a. p.
Incidence of taxation per head of population	1 12 0
Incidence of income per head of population	2 15 9

Abstract of statement no. III, giving the provincial totals of expenditure (1911-12).

General administration and collection charges.	Rs.
Office establishment, inspection, honorary magistrates' establishment	4,18,681
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, &c.) ...	4,26,919
Collection of tolls on roads and ferries	11,721
Survey of land	6,891
Refunds (other than octroi) ...	17,568
Pensions and gratuities... ...	3,827
Annuities	3,051
Public safety.	
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	16,138
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	4,58,587
Police (establishment, purchase of clothing, repairs to outposts, &c.)...	3,364
Rewards for the destruction of wild animals and snakes	974
Public health and convenience.	
Water supply... Capital outlay ...	4,18,813
Water supply... Establishment ...	5,31,546
Drainage ... Capital outlay ...	6,75,865
Drainage ... Establishment ...	1,05,112
Conservancy (including road cleaning and watering) and latrines ...	14,82,776
Hospitals and dispensaries ...	1,79,703
Vaccination	29,474

Public health and convenience—(concluded).	Rs.
Markets and slaughter-houses ...	1,62,282
Pounds	19,702
Dâk bungalows and sarais ...	9,880
Arboriculture, public gardens and experimental cultivation ...	97,977
Veterinary charges	8,795
Registration of births and deaths ...	6,174
Public works	9,18,673
Public instruction	3,85,213
Contributions	2,49,137
Miscellaneous.	
Interest on loans. For previous year ...	328
Interest on loans. For current year ...	4,62,937
Actual cost of work done for private individuals	35,092
Miscellaneous	4,25,093
Total expenditure	75,72,314
Extraordinary and debt.	
Investments	7,59,036
Payment to sinking fund ...	17,531
Repayment of loans	5,74,296
Advances	10,506
Deposits	1,27,780
Total disbursements	90,61,463
Balance.	
Deposit	2,93,507
Actual balance	31,69,723
GRAND TOTAL ...	1,25,24,693

STATEMENT No. I.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1912.*

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
Meerut.	Dehra Dun...	1	Dehra ...	Act I of 1900.	30,301	2	2	*14	18	5	13	8	10	21	1	52·38	63·37	60·32	
		2	Mussoorce ...		17,120	...	3	*12	15	4	11	13	2	32	6	42·9	57·1	53·33	
	Saharanpur...	3	Saharanpur ...		62,850	4	...	*13	17	3	14	5	12	17	2	64·66	49·32	61·24	
		4	Hardwar Union		28,632	4	...	*13	17	2	15	2	15	13	...	50	66·66	64·70	
		5	Deoband ...		18,614	2	...	*9	11	2	9	1	10	23	3	62·5	66·6	65·9	
		6	Roorkee ...		13,850	3	...	*9	12	2	10	1	11	20	...	50	70	58·33	
	Muzaffarnagar	7	Muzaffarnagar...		20,311	...	2	*9	11	2	9	1	10	23	2	34·78	63·28	58·1	
		8	Kandhla ...		8,691	1	1	*9	11	2	9	...	11	20	4	20·31	62·83	56·74	
		9	Kairana ...		13,293	1	1	*9	11	2	9	...	11	24	3	62·5	70·83	69·31	
	Meerut ...	10	Meerut ...		76,351	2	3	*16	21	4	17	4	17	22	2	23·75	61·53	54·33	
		11	Ghaziabad ..		11,304	2	...	*9	11	1	10	...	11	22	...	100	80·90	82·18	
		12	Hapur ...		19,142	2	1	*10	13	2	11	1	12	19	2	58	74·18	71·69	
		13	Sardhana ...		9,242	1	1	*10	12	2	10	...	12	23	...	75	58·33	71	

	Bulandshahr	14	Bulandshahr ...		19,383	...	1	*7	8	2	6	2	6	17	...	13·8	61·2	55
		15	Khurja ...		27,387	1	1	*9	11	1	10	...	11	27	10	0·36	51·45	51·81
		16	Sikandrabad ...		18,946	...	*2	6	8	2	6	...	8	20	5	100	50	62·5
			Divisional total	...	402,267	25	18	164	207	38	169	38	169	369	40	...	...	...
AGRA.	Aligarh ...	17	Koil (Aligarh)		64,825	2	2	*13	17	3	14	4	13	18	...	53·7	53·1	53·2
		18	Hathras ...		37,854	3	1	*13	17	2	15	2	15	22	4	86·26	52·12	56·15
		19	Atrauli ...		15,730	1	1	*9	11	1	10	...	11	23	1	84·77	82·17	83·47
		20	Sikandra Rao ...		10,109	1	1	*9	11	2	9	...	11	20	...	100	73	82
	Muttra ...	21	Muttra ...		54,332	1	3	*13	17	4	13	3	14	24	4	41·66	46·47	45·34
		22	Brindaban ...		19,443	1	2	*10	13	3	10	2	11	19	2	49	68·90	64·30
		23	Kosi ...	Act I of 1900.	7,188	1	2	*9	12	2	10	1	11	27	...	70·37	77	72
	Agra ...	24	Agra† ...		163,935	1	*3	16	20	3	17	3	17	20	1	58·3	66·7	65·5
		25	Firozabad ...		13,871	1	...	*10	11	1	10	...	11	25	...	100	71·60	74·18
	Mainpuri	26	Mainpuri ...		16,154	2	...	*9	11	1	10	1	10	21	1	100	62·38	65·8
	Etah ...	27	Etah ...		7,205	...	2	*9	11	3	8	1	10	25	...	50·67	75	68·36
		28	Soron ...		11,524	1	1	*7	9	2	7	...	9	23	...	36·20	60·95	82·30
		29	Kasganj ...		16,429	...	2	*9	11	3	8	1	10	24	...	55·56	78·65	72·35
		30	Jalesar ...		13,283	1	1	*7	9	2	7	1	8	26	...	96·15	78·02	82·05
			Divisional total	...	450,672	16	21	146	180	32	148	19	161	323	13	...	...	...

*Includes chairman.

The magistrate of the district is *ex officio* chairman in the municipality marked †.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1912*—(continued).

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
ROHILKHAND.	Bareilly ...	31	Bareilly ...	Act I of 1900.	117,521	*5	2	18	25	3	22	4	21	23	...	30·4	67	64	
	Bijnor ...	32	Bijnor ...		17,439	3	...	*9	12	1	11	...	12	20	...	75	75	75	
		33	Chandpur ...		11,832	*2	...	9	11	...	11	...	11	29	4	...	71·18	71·18	
		34	Dhampur ...		7,548	2	...	*9	11	...	11	...	11	28	...	...	75	75	
		35	Nagina ...		19,625	3	...	*9	12	1	11	...	12	32	1	100	63·63	66·66	
		36	Najibabad ...		18,460	*3	...	9	12	...	12	...	12	28	2	...	72·72	72·72	
	Budaun ...	37	Budaun ...		38,230	*2	1	9	12	2	10	1	11	25	...	·44	70	66·66	
		38	Ujhani ...		8,274	1	1	*6	8	1	7	...	8	30	3	...	62·5	62·5	
		39	Sahaswan ...		18,009	2	1	*9	12	2	10	...	12	19	...	94·5	60·27	66·66	
	Moradabad ...	40	Moradabad† ...		81,168	2	*3	13	18	3	15	3	15	23	...	12·3	59·4	57	
		41	Chandausi ...		22,255	*3	...	9	12	...	12	...	12	21	...	...	72·6	72·6	
		42	Amroha ...		42,410	*2	1	10	13	1	12	...	13	25	1	60	75	73·5	
		43	Sambhal ...		45,276	*2	1	10	13	1	12	...	13	22	2	82	66·25	67·46	

	Shahjahanpur	44	Shahjahanpur ...		71,778	4	...	*12	16	2	14	2	14	23	...	66·67	67·08	67·01
		45	Tilhar ...		18,446	2	...	*8	10	1	9	...	10	21	...	73·81	52·19	64·76
	Pilibhit ...	46	Pilibhit ...		31,554	3	...	*9	12	...	12	...	12	22	...	7·29	92·71	67·15
		47	Bisalpur ...		10,086	1	1	*9	11	1	10	...	11	30	1	71	71	71
			Divisional total	...	579,923	42	11	167	220	19	201	10	210	421	14	...	...	...
Allahabad.	Etawah ...	48	Etawah ...		45,350	1	2	*11	14	3	11	3	11	21	...	61·90	67·10	65·99
	Cawnpore ...	49	Cawnpore‡ ...		195,498	*7	1	21	29	4	25	6	23	67	21	27	27	27
	Fatehpur ...	50	Fatehpur ...	Act I of 1900.	16,939	2	...	*8	10	1	9	...	10	20	1	·40	65	60·5
	Farrukhabad...	51	Fatehgarh-*cum*-Farrukhabad.		56,573	2	2	*13	17	3	14	2	15	16	...	39	59	56
	Allahabad ...	52	Allahabad‡ ...		159,701	*6	2	21	29	8	21	10	19	45	16	42·8	52·4	50
			Divisional total	...	474,061	18	7	74	99	19	80	21	78	169	38	...	..	...
Jhansi.	Banda ...	53	Banda ...		21,061	1	...	*13	14	2	12	1	13	23	3	23·91	50·39	46·58
	Jhansi ...	54	Jhansi † ...		58,236	2	*2	10	14	2	12	4	10	23	3	15·4	43·8	59·2
		55	Lalitpur ...		12,449	8	*4	...	12	4	8	2	10	21	...	52·38	76·78	68·65
		56	Mau Ranipur ...	Act I of 1900.	17,882	2	...	*9	11	3	8	1	10	21	...	79	77	78
	Jalaun ...	57	Orai † ...		9,151	...	2	6	8	2	6	...	8	22	...	63·63	71·96	69·88
		58	Kalpi † ...		10,568	...	2	6	8	3	5	...	8	21	1	77·78	63·81	69·04
		59	Kunch † ...		16,480	...	2	6	8	3	5	...	8	26	1	70·51	78·46	75·48
			Divisional total		145,827	13	12	50	75	19	56	8	67	157	8	...	...	...

* Includes chairman.

The magistrate of the district is *ex officio* chairman in the municipalities marked †.

‡ These municipalities have paid chairmen.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the* 31*st March* 1912—(continued).

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
BENARES.	Benares ...	60	Benares † ...	Act I of 1900.	199,868	7	*1	21	29	3	26	4	25	31	4	39·78	51·74	49·49	
	Mirzapur ...	61	Mirzapur ...		55,304	3	...	*13	16	5	11	4	12	22	5	24·55	59·92	50	
	Jaunpur ...	62	Jaunpur ...		32,880	1	1	*13	15	2	13	1	14	22	...	27·27	52·80	46·26	
	Ghazipur ...	63	Ghazipur ...		22,165	3	1	*13	17	3	14	3	14	22	...	54·66	65·57	63·65	
	Ballia ...	64	Ballia ...		16,684	2	...	*10	12	3	9	2	10	14	...	18	68·66	66·66	
			Divisional total	...	326,901	16	3	70	89	16	73	14	75	111	9	...	...	...	
GORAKHPUR.	Gorakhpur ...	65	Gorakhpur ...	Act I of 1900.	48,358	4	1	*15	20	1	19	1	19	31	2	·93	67	64·83	
	Azamgarh ...	66	Azamgarh ...		10,834	2	1	*10	13	2	11	2	11	11	2	40	63	55·55	
			Divisional total	...	59,192	6	2	25	33	3	30	3	30	42	4	...	...	...	

KUMAUN.	Almora	67	Almora	...	Act I of 1900.	7,745	*4	...	9	13	1	12	2	11	17	...	12	78	73
	Naini Tal	68	Naini Tal†	...		16,788	2	*3	5	10	4	6	6	4	23	1	19	51	70
		69	Kashipur	...		12,773	1	...	*10	11	1	10	...	11	20	...	55	59	59
			Divisional total	...		37,306	7	3	24	34	6	28	8	26	60	1	...	...	...
LUCKNOW.	Lucknow	70	Lucknow†	...		240,016	6	*2	24	32	5	27	5	27	40	3	60	52	53
	Unao	71	Unao	...		11,809	3	...	*10	13	3	10	1	12	23	3	8·10	68·62	63
	Rae Bareli	72	Rae Bareli	...		17,329	3	...	*10	13	2	11	2	11	28	...	50	73	69·10
	Sitapur	73	Sitapur	...		21,578	1	2	*10	13	3	10	2	11	30	...	55	81	75
	Khairabad	74	Khairabad	...	Act I of 1900.	12,769	2	1	*9	12	1	11	...	12	35	9	14·28	58·44	54·76
	Hardoi	75	Hardoi	...		13,855	3	...	*9	12	2	10	...	12	21	1	12	61	59
	Shahabad	76	Shahabad	...		19,545	2	2	*9	13	2	11	...	13	24	3	27·1	65·2	59·3
	Sandila	77	Sandila	...		15,241	3	...	*9	12	...	12	...	12	27	3	...	63	63
	Lakhimpur	78	Lakhimpur	...		11,431	1	1	*8	10	2	8	...	10	32	5	9	61·5	51
			Divisional total	...		363,573	24	8	98	130	20	110	10	120	260	27	...	...	...
FYZABAD.	Fyzabad	79	Fyzabad	...	Act I of 1900.	62,567	2	2	*14	18	2	16	2	16	24	...	56·25	67·5	66·18
	Tanda	80	Tanda	...		19,378	1	1	*11	13	3	10	1	12	21	...	86	70	74
	Gonda	81	Gonda	...		12,567	2	1	*10	13	2	11	2	11	25	3	58·33	54·54	55·12
		82	Balrampur	...		13,937	*2	...	9	11	4	7	...	11	17	...	48·5	68·9	61·5

* Includes chairman.

The magistrate of the district is *ex officio* chairman in the municipalities marked †.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1912*—(concluded).

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
FYZABAD.—(concluded).	Bahraich ...	83	Bahraich ...	Act I of 1900.	26,907	1	1	*11	13	3	10	2	11	24	6	79·16	45·83	47·45	
		84	Nanpara ...		9,782	1	1	*10	12	4	8	1	11	22	...	57	42	50	
	Sultanpur ...	85	Sultanpur ...		9,519	2	1	*11	14	2	12	1	13	27	1	1·06	64·28	65·34	
	Partabgarh ...	86	Bela (Partabgarh).		6,300	*12	...	...	12	2	10	1	11	24	...	4·69	68	63·63	
	Bara Banki ...	87	Nawabganj (Bara Banki).		14,127	2	1	*9	12	1	11	1	11	22	4	...	33·07	33·07	
			Divisional total	...	175,084	25	8	85	118	23	95	11	107	206	14	...	...	...	
			GRAND TOTAL	...	3,014,806	192	93	900	1,185	195	990	142	1,043	2,128	168	...	...	...	

* Includes chairman.

STATEMENT No. II.

STATEMENT NO. II.—*showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
					Octroi				
					(a)	(b)	(c)	(d)	(e)
					Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun	Dehra ...	1	53,160	25,245	2,512	2,794	2,948	2,678
		Mussooree ...	2	44,782	...	...	...	...	...
	Saharanpur	Saharanpur ...	3	1,91,419	39,266	3,345	1,794	7,953	10,947
		Hardwar Union	4	88,749	26,942	476	1,686	3,359	1,147
		Deoband ...	5	18,664	7,209	554	855	1,957	1,535
		Roorkee ...	6	31,591	10,614	1,822	1,172	2,293	1,615
	Muzaffarnagar.	Muzaffarnagar...	7	23,427	9,243	901	1,217	1,960	1,934
		Kandhla ...	8	3,579	3,654	283	262	461	372
		Kairana ...	9	1,205	7,128	446	577	288	712
	Meerut ...	Meerut ...	10	54,970	90,472	6,439	8,762	19,406	11,817
		Ghaziabad ...	11	12,724	4,058	594	350	1,247	422
		Hapur ...	12	49,179	11,296	557	529	3,725	1,869
		Sardhana ...	13	11,059	13	1	2	1	1
	Bulandshahr	Bulandshahr ...	14	14,422	12,385	...	1,142	2,163	1,011
		Khurja ...	15	58,940	17,050	...	760	3,554	1,564
		Sikandrabad ...	16	9,164	8,914	...	528	1,363	983
		Divisional total	...	6,67,034	2,73,489	17,930	22,430	52,678	38,607
AGRA.	Aligarh ...	Koil (Aligarh)	17	68,363	48,181	18,374	2,998	6,139	4,345
		Hathras ...	18	15,792	16,720	...	1,055	2,427	2,310
		Atrauli ...	19	12,262	6,527	426	276	372	407
		Sikandra Rao...	20	4,327	4,886	1,539	419	348	276
	Muttra ...	Muttra ...	21	34,130	38,963	2,278	3,472	4,797	2,899
		Brindaban ...	22	12,361	11,569	122	981	2,216	492
		Kosi ...	23	8,096	2,234	529	306	1,154	1,167

and taxes.

(f)	(g)	(h)	(i)	Total.	Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs	Rs.	Rs.	
2,394	20,405	2,711	...	61,687	1
...	...	...	...	...	2
5,860	17,510	3,133	447	90,255	3
713	8 812	2,227	...	45,362	4
1,076	6,299	1,037	189	20,711	5
1,203	3,949	477	486	23,591	6
3,099	7,148	1,339	344	27,185	7
150	1,965	128	110	6 785	8
...	2,383	...	...	11,534	9
5,032	39,585	4,286	2,737	1,88,536	10
404	3,843	269	...	11,187	11
532	4,795	1,399	...	24,702	12
...	2	1	...	21	13
445	4,957	512	...	22,615	14
479	6 088	1,234	...	30,729	15
572	2,974	332	...	15,666	16
21,959	1,30,115	19 035	4 323	5,80 5 76	...
2,013	10,503	5 507	55	98,118	17
1,957	1,552	470	...	26,471	18
258	1 779	379	...	10,424	19
258	1,758	207	...	9,091	20
2,040	9,711	2,871	33	67,091	21
299	3,535	598	10	19,822	22
141	2,079	496	...	8,106	23

Serial number of municipality.	Municipal rates and taxes—						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
8	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	4,357
2	41,268	3,756	2,535	92,797	...	...	25,583
3	2,535	...	...	...	...	...	...
4	..	...	...	...	...	...	...
5	...	...	1,748	...	...	...	...
6	3,405	...	...	...	...	...	...
7	6,836	623	...	...	...	...	...
8	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...
10	19,373	...	...	...	...	...	...
11	...	...	6,261	...	...	...	...
12	...	...	7,225	...	...	...	...
13	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...
16	...	...	...	...	...	...	...
...	73,418	4,379	17,769	92,797	...	...	29,940
17	...	...	626	...	...	...	...
18	...	...	11,654	...	...	...	...
19	...	...	56	...	...	...	...
20	...	...	8	...	...	...	...
21	...	...	...	...	...	...	...
22	...	...	223	...	...	...	...
23	...	...	454	...	...	...	...

(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22 *f*	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	66,014	1
...	...	...	...	...	8,954	...	1,73,993	2
...	...	...	...	...	...	...	92,791	3
...	...	...	...	32,612	...	...	77,974	4
...	...	...	...	...	...	...	22,479	5
...	...	...	...	...	...	...	26,996	6
...	...	...	...	...	...	...	34,644	7
...	...	...	...	...	...	...	6,785	8
...	...	...	...	...	...	...	11,534	9
...	...	...	...	...	...	...	2,07,909	10
...	...	...	...	...	...	...	17,448	11
...	...	...	...	...	...	...	31,927	12
...	6,122	...	...	...	...	...	6,143	13
...	...	...	...	...	...	...	22,615	14
...	...	...	...	..	...	...	30,729	15
...	...	...	...	...	...	...	15,666	16
...	6,122	...	...	32,612	8,954	...	8,45,657	..
...	...	...	...	...	...	...	93,744	17
...	...	...	...	...	...	...	38,125	18
...	...	...	...	...	...	...	10,480	19
...	...	...	...	...	...	...	9,099	20
...	...	...	...	...	...	..	67,994	21
...	...	...	...	...	...	...	20,045	22
...	...	...	...	...	...	...	8,560	23

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,233	1,090	...	200	2,523
2	96	..	...	332	428
3	845	396	...	273	1,514
4	2,404	600	...	1,202	4,206
5	356	...	...	34	390
6	439	588	...	104	1,131
7	715	30	...	130	875
8	285	...	...	20	305
9	458	...	...	25	483
10	346	1,236	...	156	1,738
11	522	107	...	36	665
12	279	86	...	158	523
13	338	...	...	29	367
14	573	909	...	145	1,627
15	1,073	184	...	144	1,401
16	321	501	...	39	861
...	10 283	5,727	...	3,027	19,037
17	690	287	...	160	1,137
18	578	61	...	140	779
19	368	55	...	24	447
20	423	85	...	...	513
21	969	1,327	...	141	2,437
22	911	50	...	78	1,039
23	552	64	...	63	679

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, sarais [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,998	330	220	..	...	2,404	...	1
6,661	264	255	519	250	1,275	...	2
4,063	402	8,242	...	27	7,224	...	3
3,742	193	1,472	...	...	482	...	4
1,560	197	558	...	...	190	...	5
5,293	696	551	...	...	...	...	6
555	514	1,372	...	...	1,292	...	7
361	...	519	...	...	721	...	8
297	2	176	...	...	519	...	9
4,915	1,544	13,731	...	...	19,325	...	10
645	219	176	...	...	2,139	...	11
127	130	7,557	...	...	973	...	12
108	347	1,477	...	...	559	...	13
2,261	249	1,036	...	...	2,436	...	14
3,037	99	1,786	...	...	1,735	...	15
754	141	1,740	...	...	700	...	16
37,377	5,327	40,868	519	277	41,974	...	...
4,555	595	3,789	620	...	4,520	...	17
3,320	420	1,452	403	...	6,258	...	18
493	114	955	297	...	470	...	19
89	224	488	...	...	866	...	20
2,329	2,579	2,570	...	...	2,239	...	21
492	112	1,330	...	...	3	...	22
5,263	33	483	...	...	81	...	23

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	588	...	...	...	371	...
2	8,006	48	...	...	...	20,279
3	...	52	114	...	958	2
4	...	53	...	...	...	...
5	...	...	74	...	...	...
6	...	14	...	...	...	...
7	...	29	...	148	91	77
8	...	1	...	...	...	...
9	...	28	...	...	...	...
10	8,395	105	...	...	5,562	...
11	...	5	...	...	197	300
12	...	5	...	...	393	189
13	...	...	...	...	...	...
14	...	33	...	...	...	...
15	...	39	...	...	517	1
16	...	8	...	...	546	9
...	16,989	420	188	148	8,635	20,857
17	...	25	...	...	...	...
18	...	12	...	214	485	485
19	...	...	...	...	...	...
20	...	3	...	...	...	...
21	...	38	...	...	...	...
22	...	30	...	...	...	...
23	...	17	...	2,614	...	20

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,127	...	...	...	...	8,038	1
514	...	...	...	...	38,071	2
414	...	...	...	...	21,498	3
404	...	...	...	...	6,346	4
22	...	...	...	...	2,601	5
75	...	...	...	...	6,629	6
604	14	...	...	...	4,696	7
24	...	...	...	...	1,626	8
201	25	...	...	...	1,248	9
839	956	...	...	...	55,372	10
52	86	...	...	...	3,819	11
61	190	...	...	...	9,625	12
49	13	...	...	...	2,553	13
838	...	...	...	...	6,853	14
609	...	...	...	...	7,823	15
349	...	...	...	...	4,247	16
6,182	1,284	...	...	...	1,81,045	...
1,095	2,793	...	...	...	17,992	17
700	...	...	...	...	13,749	18
21	...	...	...	...	2,350	19
170	17	...	...	...	1,857	20
1,147	479	...	...	...	11,381	21
384	...	25	...	...	2,376	22
184	...	...	...	...	8,695	23

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	400	240	...	330	...	...	...
2	2,50,000	96	...	46	...	...	...
3	...	...	...	...	...	650	...
4	150	...	...	...	...	...	...
5	...	...	...	...	...	...	...
6	...	...	...	...	...	...	...
7	...	...	...	900	...	...	...
8	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...
10	750	...	...	36,572	525	...	...
11	...	...	...	...	...	...	...
12	1,00,000	...	...	...	...	...	...
13	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...
16	...	...	...	100	...	...	...
...	3,51,300	336	...	37,948	525	650	...
17	1,00,000	...	...	...	..	...	...
18	...	...	...	...	...	...	...
19	...	...	...	...	...	...	...
20	...	...	...	...	...	...	...
21	...	...	...	120	...	...	600
22	...	...	...	...	...	...	...
23	...	...	...	...	...	...	...

purposes).			Miscellaneous.				
other sources							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	970	1,275	662	1,937	79,512	1
...	...	2,50,142	...	29,720	29,720	2,67,354	2
...	...	650	...	21,385	21,385	1,37,838	3
...	...	150	131	72	203	88,879	4
...	...	...	...	83	83	25,533	5
...	...	...	44	320	364	35,120	6
...	...	900	396	253	649	41,764	7
...	...	...	2	195	197	8,913	8
...	...	...	33	178	211	13,476	9
...	...	37,847	...	1,511	1,511	3,04,377	10
...	...	...	...	...	...	21,932	11
...	...	1,00,000	...	130	130	1,42,205	12
...	...	...	...	212	212	9,275	13
...	...	...	29	254	283	31,378	14
...	...	...	22	263	285	40,238	15
...	...	100	...	98	98	20,972	16
...	...	3,90,759	1,932	55,336	57,268	14,93,766	...
...	...	1,00,000	...	355	355	2,18,228	17
165	...	165	...	4,094	4,094	56,912	18
...	...	...	...	65	65	13,342	19
...	...	...	12	491	503	12,572	20
...	...	720	2,488	1,168	3,656	85,288	21
...	...	...	70	10	80	23,540	22
...	...	...	123	...	123	18,057	23

Serial number of municipality.	Extraordinary and debt.					
		Loans			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...
2	...	50,000	...	...	150	...
3	...	...	...	...	...	60
4	...	...	...	...	...	...
5	...	...	...	...	...	...
6	...	...	...	...	...	...
7	...	...	...	...	...	...
8	...	...	...	...	...	...
9	...	...	...	...	...	...
10	...	...	...	...	...	1,158
11	...	...	...	...	...	...
12	...	...	...	...	...	...
13	...	...	...	...	...	...
14	...	...	...	...	...	...
15	...	...	...	...	...	...
16	...	...	...	...	...	...
...	...	50,000	...	...	150	1,218
17	...	...	...	...	...	...
18	...	...	...	...	...	...
19	...	...	...	...	...	...
20	...	...	...	...	...	...
21	...	...	...	...	...	200
22	...	...	...	...	...	...
23	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March 1912.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
3,465	3,465	82,977	1,36,137	2 3 0	2 10 0	1	Dehra ...	Dehra Dun	Meerut.
3,330	53,480	5,45,834	5,90,616	9 15 9	15 5 6	2	Mussooree ...		
2,353	2,413	1,40,251	3,31,670	1 7 6	2 3 0	3	Saharanpur ...	Saharanpur	
350	350	89,229	1,77,978	2 11 6	3 1 6	4	Hardwar Union		
544	544	26,077	44,741	1 3 9	1 6 0	5	Deoband ...		
1,691	1,691	36,811	68,402	1 15 3	2 8 9	6	Roorkee ...		
2,341	2,341	44,105	67,532	1 7 3	1 12 0	7	Muzaffarnagar	Muzaffarnagar.	
28	28	8,941	12,520	0 12 6	1 0 6	8	Kandhla ...		
...	...	13,476	14,681	0 11 3	0 13 3	9	Kairana ...		
...	1,158	3,05,535	3,60,505	2 11 6	3 15 9	10	Meerut ...	Meerut ...	
184	184	22,116	34,840	1 8 9	1 15 0	11	Ghaziabad ...		
789	789	1,42,994	1,92,173	1 10 9	7 6 10	12	Hapur ...		
...	...	9,275	20,334	0 10 9	1 0 0	13	Sardhana ...		
93	93	31,471	45,893	1 2 9	1 10 0	14	Bulandshahr ...	Bulandshahr	
9	9	40,247	99,187	1 2 0	1 7 6	15	Khurja ...		
110	110	21,082	30,246	0 13 3	1 1 9	16	Sikandrabad ...		
15,287	66,655	15,60,421	22,27,455	2 1 9	3 2 6	...	Divisional total.		
168	168	2,18,396	2,86,759	1 8 3	3 5 9	17	Koil (Aligarh)	Aligarh ...	Agra.
...	...	56,912	72,704	1 0 0	1 6 9	18	Hathras ..		
...	...	13,342	25,604	0 10 9	0 13 6	19	Atrauli ...		
...	2,000	14,572	18,899	0 15 3	1 3 9	20	Sikandra Rao...		
996	1,196	86,484	1,20,614	1 2 3	1 7 6	21	Muttra ...	Muttra ...	
50	50	23,590	35,951	1 1 3	1 4 3	22	Brindaban ...		
...	...	18,057	26,153	1 3 0	2 10 3	23	Kosi ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra ...	Agra ...	24	70,790	1,49,085	17,362	12,178	15,911	7,125
		Firozabad ...	25	6,386	9,855	639	...	1,467	527
	Mainpuri ...	Mainpuri ...	26	5,754	8,829	443	501	629	1,213
	Etah ...	Etah ...	27	10,835	7,335	256	359	676	484
		Soron ...	28	9,057	5,431	336	723	1,577	504
		Kasganj ...	29	22,871	6,664	837	1,015	2,848	2,943
		Jalesar ...	30	7,877	7,258	678	300	557	578
		Divisional total	...	2,88,901	3,23,537	43,819	24,583	41,118	25,270
ROHILKHAND.	Bareilly ...	Bareilly ...	31	* 36,637	84,255	10,327	11,897	21,982	15,591
	Bijnor ...	Bijnor ...	32	3,065	6,983	572	800	1,346	831
		Chandpur ...	33	5,778	3,982	497	405	620	982
		Dhampur ...	34	5,693	4,312	219	429	1,589	547
		Nagina ...	35	6,945	9,424	481	910	2,436	1,943
		Najibabad ...	36	6,465	9,423	774	1,668	1,813	2,200
	Budaun ...	Budaun ...	37	* 25,019	22,204	2,132	1,795	2,901	3,791
		Ujhani ...	38	* 4,051	..	...	...	...	...
		Sahaswan ...	39	4,507	...	...	...	...	...
	Moradabad ...	Moradabad ...	40	1,76,486	43,955	5,487	2,903	12,604	7,976
		Chandausi ...	41	24,537	11,556	425	821	4,205	4,571
		Amroha ...	42	17,378	15,481	1,786	1,618	3,624	2,753
		Sambhal ...	43	13,722	17,146	1,835	1,771	1,876	2,120
	Shahjahanpur.	Shahjahanpur...	44	† 35,870	27,847	3,069	2,349	7,777	12,478
		Tilhar	45	27,782	5,056	749	228	3,425	3,080

* Differences of Rs. 121, 10,295 and 7,039 respectively due either to adjustment of accounts or incorrect figures being reported in the divisional returns of the year 1910-11.

† Difference of Rs. 784 represents amount embezzled by one of the municipal employés.

Municipal rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
7,204	49,276	12,816	20	2,70,977	24
222	4,783	759	...	18,252	25
438	4,222	...	...	16,275	26
...	333	508	2	9,953	27
...	3,131	778	...	12,480	28
536	3,960	1,345	...	20,148	29
278	1,896	...	...	11,545	30
15,644	98,551	26,714	120	5,99,356	...
2,361	38,441	8,320	244	1,93,418	31
402	2,152	317	22	13,425	32
365	2,102	219	...	9,172	33
649	1,591	1,406	...	10,742	34
813	4,020	998	...	21,025	35
812	4,610	1,465	...	22,765	36
...	8,599	1,554	490	43,466	37
...	...	...	...	...	38
...	...	...	...	...	39
3,189	27,698	1,620	50	1,05,482	40
1,617	8,471	3,360	...	35,026	41
868	4,958	954	...	32,042	42
822	4,459	944	...	30,983	43
740	17,563	4,573	58	76,454	44
427	5,765	1,245	...	19,975	45

Serial number of municipality.	Municipal rates and						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	...	6,833	...	...	79,280	...	384
25	...	...	82	...	...	...	...
26	...	...	233	...	...	...	...
27	...	...	1,572	...	...	...	...
28	...	...	934	...	...	...	...
29	...	...	825	...	...	...	...
30	...	...	...	...	...	...	...
...	...	6,833	16,667	...	79,280	...	384
31	4,625	...	4,377	...	...	...	...
32	...	...	1,087	...	...	...	...
33	...	...	...	...	...	...	...
34	...	...	483	...	...	...	...
35	...	...	201	...	...	...	...
36	...	...	260	...	...	...	...
37	113	...	483	...	...	...	...
38	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...
40	...	...	86	...	...	...	3,209
41	...	820	1,194	...	...	...	...
42	...	...	1,171	...	...	...	...
43	...	...	1,715	...	...	...	...
44	1,111	...	2,398	...	...	...	...
45	...	...	1,056	...	...	...	...

taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	3,57,474	24
...	...	...	...	...	...	...	18,334	25
...	...	...	...	...	...	...	16,508	26
...	...	...	...	...	...	...	11,525	27
...	...	...	...	...	...	...	13,414	28
...	...	...	...	...	...	...	20,973	29
...	...	...	...	...	...	...	11,545	30
...	...	...	...	...	...	...	7,02,520	...
...	...	...	...	...	...	...	2,02,420	31
...	...	...	...	...	...	...	14,512	32
...	...	...	...	...	...	...	9,172	33
...	...	...	...	...	...	...	11,225	34
...	...	...	...	...	...	...	21,226	35
...	...	...	...	...	...	...	23,025	36
...	...	...	...	...	...	...	44,062	37
...	4,714	...	...	...	...	...	4,714	38
...	6,823	...	...	...	...	...	6,823	39
...	...	...	...	...	...	...	1,08,777	40
...	...	...	...	...	...	...	37,040	41
...	...	...	...	...	...	...	33,213	42
...	...	...	...	...	...	...	32,698	43
...	...	...	...	...	...	...	79,963	44
...	...	...	...	...	...	...	21,031	45

Serial number of municipality.	Realizations under special Acts				
			From other sources.		
	From pounds	From hackney carriages.	From licenses for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
24	974	1,031	212	657	2,662
25	600	...	...	78	678
26	581	191	...	54	826
27	947	...	...	74	1,021
28	733	...	...	10	743
29	781	...	...	54	835
30	804	...	...	7	811
...	9,916	3,151	212	1,540	14,607
31	886	2,330	...	590	3,806
32	685	...	...	36	721
33	718	...	...	32	750
34	380	...	...	29	409
35	624	...	...	...	624
36	2,892	...	...	30	2,922
37	929	378	...	24	1,331
38	532	71	...	...	603
39	1,042	65	...	...	1,107
40	1,496	865	...	129	2,490
41	701	37	...	267	1,005
42	528	24	...	62	614
43	817	...	...	60	877
44	902	806	...	174	1,882
45	503	72	...	42	617

Revenue derived from municipal property and powers apart from taxation.

Rents of lands, houses, sarais [rest houses], dák bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
39,610	353	6,291	...	...	4,106	...	24
515	49	667	...	...	634	...	25
949	540	925	...	...	673	...	26
3,955	334	495	...	180	766	...	27
222	3	1,217	...	...	657	...	28
297	69	2,983	...	...	2,105	..	29
700	556	453	...	...	486	...	30
62,789	6,011	24,098	1,320	180	23,864	...	...
15,797	8,184	8,776	12,090	...	7,049	...	31
1,086	184	1,747	...	...	825	...	32
231	22	387	...	...	117	...	33
755	16	547	...	...	220	...	34
67	63	548	...	...	113	...	35
112	338	553	...	...	1,087	...	36
13,690	408	3,843	277	...	2,020	...	37
2,868	3	918	...	...	470	...	38
4,167	387	1,653	95	...	612	...	39
2,537	867	8,506	...	...	4,058	...	40
2,270	121	2,033	...	...	1,975	...	41
172	89	488	...	...	943	...	42
695	57	1,444	...	...	353	...	43
34,795	493	5,407	208	...	4,349	...	44
1,541	191	3,408	...	...	3,458	...	45

Serial number of municipality	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	30,332	113	...	...	422	...
25	...	11	...	...	...	...
26	...	...	...	...	...	...
27	...	12	...	1,383	...	...
28	...	3	909	...	...	...
29	...	14	...	...	...	364
30	...	3	...	15	...	82
...	30,332	281	909	4,226	907	951
31	...	82	...	...	974	...
32	...	120	...	...	...	...
33	...	3	...	...	...	...
34	...	10	...	...	...	124
35	...	7	...	...	...	...
36	...	11	...	...	...	...
37	...	15	...	...	...	...
38	...	3	...	...	...	...
39	...	...	...	...	...	...
40	...	29	...	149	1,768	...
41	...	33	...	...	...	...
42	...	10	...	...	...	...
43	...	20	...	...	...	...
44	...	10	...	...	...	337
45	...	6	...	2,410	...	...

and powers apart from taxation—*(concluded)*.

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,933	...	...	...	...	84,150	24
59	...	...	...	...	1,935	25
162	...	...	...	...	3,249	26
124	...	...	...	...	7,249	27
159	...	...	...	...	3,170	28
544	...	...	...	...	6,376	29
238	...	...	...	...	2,563	30
7,910	3,289	25	...	...	1,67,092	...
2,535	...	...	298	...	55,785	31
155	...	...	...	...	4,117	32
156	...	...	...	...	916	33
17	...	...	...	...	1,689	34
320	25	...	...	...	1,143	35
377	422	...	...	...	2,900	36
945	...	...	...	...	21,198	37
131	9	...	...	...	4,402	38
85	...	...	...	...	6,999	39
847	1,323	...	...	...	20,084	40
657	...	...	...	...	7,089	41
421	...	...	...	...	2,123	42
649	35	...	...	...	3,253	43
789	525	...	...	...	46,913	44
1,074	...	...	...	...	12,088	45

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	75,000	...	...	2,900	...	...	...
25	55,700	...	...	...	...	496	...
26	...	...	...	...	...	...	...
27	235	...	...	300	...	...	...
28	...	...	...	...	...	...	...
29	...	...	...	...	...	...	...
30	...	...	...	...	...	...	...
...	2,30,935	...	...	3,320	...	496	600
31	...	10,688	...	...	...	...	...
32	...	...	...	...	25	...	...
33	...	...	...	78	...	...	...
34	...	...	...	84	...	...	4,108
35	2,130	...	...	88	...	...	...
36	...	...	...	...	...	...	...
37	...	...	...	...	...	...	670
38	3,000	...	...	181	...	...	...
39	...	...	...	...	...	...	...
40	50,600	...	...	...	...	...	...
41	...	...	...	...	...	...	...
42	...	...	...	...	...	...	...
43	...	...	...	...	...	...	...
44	260	...	...	...	320	...	...
45	...	80	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.						Total income of year excluding opening balance.	Serial number of municipality.
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.		
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	77,900	3,039	3,189	6,228	5,28,414	24
...	...	56,196	170	53	223	77,366	25
...	...	...	...	63	63	20,646	26
...	...	535	225	135	360	20,690	27
...	...	...	4	43	47	17,374	28
...	...	...	...	2	2	28,186	29
...	...	...	1	150	151	15,070	30
165	...	2,35,516	6,132	9,818	15,950	11,35,685	...
...	...	10,688	2,617	8,138	10,755	2,83,454	31
...	...	25	40	136	176	19,551	32
...	...	78	...	81	81	10,997	33
...	...	4,192	2	82	24	17,539	34
...	...	2,218	11	362	373	25,584	35
...	...	...	46	589	635	29,482	36
...	...	670	8	1,020	1,028	68,289	37
...	...	3,181	2,395	392	2,787	15,687	38
...	...	...	259	...	259	15,188	39
...	...	50,600	64	2,019	2,083	1,84,034	40
...	...	...	...	820	820	45,954	41
...	...	...	15	310	325	36,275	42
...	...	...	185	303	488	37,316	43
...	...	580	32	4,677	4,709	1,34,047	44
...	...	80	7	1,599	1,606	35,422	45

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	4	...
27	...	...	...	...	...	...
28	...	...	...	...	...	...
29	...	...	...	...	...	...
30	...	...	...	...	250	...
...	...	...	...	...	254	2,200
31	...	70,000	...	...	...	...
32	...	...	...	...	...	...
33	...	...	...	...	...	...
34	...	...	...	...	7	...
35	...	...	...	...	...	...
36	2,095	...	...	...	200	...
37	...	...	...	...	...	...
38	500	...	...	...	...	...
39	...	...	...	...	60	...
40	...	...	...	...	1,200	...
41	...	...	...	...	...	...
42	...	...	...	...	...	...
43	...	...	...	...	...	...
44	...	...	...	...	396	...
45	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31*st March* 1912—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
26,772	26,772	5,55,186	6,25,976	1 14 9	2 13 6	24	Agra ...	Agra ...	Agra—(*concluded*).
...	...	77,366	83,752	1 5 6	1 9 6	25	Firozabad ...		
1,999	2,003	22,649	28,403	1 0 3	1 4 6	26	Mainpuri ...	Mainpuri ...	
...	...	20,690	31,525	1 9 3	2 13 3	27	Etah ...	Etah ...	
990	990	18,364	27,421	1 2 6	1 8 0	28	Soron ...		
...	...	28,186	51,057	1 4 3	1 11 3	29	Kasganj ...		
...	250	15,320	23,197	0 13 9	1 2 0	30	Jalesar ...		
30,975	33,429	11,69,114	14,58,015	1 7 9	2 4 0	...	Divisional total.		
251	70,251	3,53,705	3,90,342	1 9 0	2 4 0	31	Bareilly ...	Bareilly ...	Rohilkhand.
...	...	19,551	22,616	0 13 3	1 12 0	32	Bijnor ...	Bijnor ...	
876	87	11,873	17,651	0 12 3	0 14 9	33	Chandpur ...		
2,575	2,582	20,121	25,814	1 7 9	2 5 0	34	Dhampur ...		
36	36	25,620	32,565	1 1 3	1 4 9	35	Nagina ...		
49	2,344	31,826	38,291	1 2 9	1 8 0	36	Najibabad ...		
236	236	68,525	93,544	1 2 3	1 12 6	37	Budaun ...	Budaun ...	
665	1,165	16,852	20,903	0 9 0	1 15 3	38	Ujhani ...		
1,373	1,433	16,621	21,128	0 6 0	0 13 6	39	Sahaswan ...		
626	1,826	1,85,860	3,62,346	1 5 6	2 4 6	40	Moradabad ...	Moradabad	
...	...	45,954	70,491	1 10 6	2 1 0	41	Chandausi ...		
...	...	36,275	53,653	0 12 6	0 13 9	42	Amroha ...		
1,673	1,673	38,989	52,711	0 11 6	0 13 0	43	Sambhal ...		
8,183	8,579	1,42,626	1,78,496	1 1 9	1 14 0	44	Shahjahanpur ...	Shahjahanpur	
85	85	35,507	63,289	1 2 3	1 14 9	45	Tilhar ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND (*concluded*).								
Pilibhit ...	Pilibhit ...	46	52,133	14,402	1,202	2,241	3,924	3,340
	Bisalpur ...	47	5,547	2,184	877	364	533	355
	Divisional total ...		4,51,915	2,78,210	30,432	30,199	70,655	62,568
ALLAHABAD.								
Etawah ...	Etawah ...	48	30,629	24,565	2,118	1,139	3,910	3,052
Cawnpore ...	Cawnpore ...	49	48,840	...	18,879	...	...	...
Fatehpur ...	Fatehpur ...	50	14,822	7,676	1,183	722	1,009	1,420
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	51	9,209	39,734	3,124	3,442	5,759	3,886
Allahabad ...	Allahabad ...	52	2,69,651	1,26,365	12,184	11,554	18,575	14,290
	Divisional total ...		3,73,151	1,98,340	37,488	16,858	29,253	22,648
JHANSI.								
Banda ...	Banda	53	9,591	10,422	703	703	995	1,928
Jhansi ...	Jhansi	54	18,094	29,044	4,374	1,385	3,322	2,938
	Lalitpur ...	55	11,889	7,855	...	532	557	755
	Mau Ranipur...	56	11,604	6,260	66	109	561	885
Jalaun ...	Orai	57	2,468	4,109	176	198	153	205
	Kalpi	58	4,521	2,852	15	97	560	1,720
	Kunch... ...	59	7,372	5,091	...	...	340	1,027
	Divisional total ...		65,539	65,633	5,334	3,024	6,488	9,458
BENARES.								
Benares ...	Benares ...	60	2,20,629	1,82,246	11,020	16,118	27,770	16,448
Mirzapur ...	Mirzapur ...	61	23,677	54,204	4,144	11,695	3,875	9,418
Jaunpur ...	Jaunpur ...	62	44,509	20,206	1,604	4,103	2,995	1,900
Ghazipur ...	Ghazipur ...	63	25,323	15,707	1,258	1,659	2,189	2,141
Ballia ...	Ballia	64	25,052	...	...	...	...	...
	Divisional total ...		3,39,190	2,72,363	18,026	33,575	36,829	29,907

and taxes.

Octroi.

(f)	(g)	(h)	(i)	Total.	Serial number of municipality.
Class VI Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
1,161	10,729	3,177	...	40,176	46
175	2,320	488	...	7,296	47
14,401	1,43,478	30,640	864	6,61,447	...
1,157	21,285	3,857	26	61,109	48
...	...	...	...	18,879	49
371	6,458	250	...	19,090	50
95	1,306	...	...	57,346	51
7,715	35,179	8,916	6,715	2,41,493	52
9,338	64,228	13,023	6,741	3,97,917	...
639	6,443	636	...	22,469	53
2,731	9,743	2,108	169	55,814	54
311	5,086	846	9	15,951	55
2,233	3,227	489	...	13,830	56
235	1,329	83	...	6,488	57
383	2,924	...	...	8,551	58
695	2,122	...	...	9,275	59
7,227	30,874	4,162	178	1,32,378	...
7,877	44,411	20,287	2,338	3,28,515	60
2,212	20,665	...	76	1,06,289	61
1,244	9,631	1,097	593	43,373	62
981	5,890	1,864	241	31,859	63
...	...	...	...	...	64
12,314	80,526	23,248	3,248	5,10,036	...

Serial number of municipality.	Municipal rates						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
46	...	...	2,929	...	...	...	...
47	...	...	1,029	...	...	...	...
...	5,849	820	18,469	...	...	...	3,209
48	...	133	1,034	...	...	...	...
49	69,150	4,981	81,686	...	...	...	1,518
50	...	131	...	...	...	...	...
51	...	694	1,032	...	...	...	...
52	51,967	13,324	4,839	...	1,01,560	...	...
...	1,21,117	19,533	88,591	...	1,01,560	...	1,518
53	...	...	579	...	...	...	...
54	5,062	376	896	...	...	...	..
55	...	...	627	...	...	...	...
56	...	...	1,806	...	...	...	...
57	782	...	372	...	...	...	...
58	...	...	1,134	...	...	...	...
59	...	...	1,939	...	...	...	...
...	5,844	376	7,353	...	...	...	...
60	38,519	2,176	...	...	1,23,327	...	...
61	...	...	...	...	...	...	...
62	...	...	899	168	...	...	...
63	...	...	132	...	...	...	...
64	...	...	...	...	...	...	...
...	38,519	2,176	1,031	168	1,23,327	...	...

and taxes—*(concluded)*.

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
	Rs.	Rs.	Rs.			Rs.		
...	...	...	...	...	...	...	43,105	46
...	...	...	...	...	...	...	8,325	47
...	11,537	...	...	...	...	...	7,01,331	...
...	...	...	...	...	...	...	62,276	48
...	...	2,82,596	73,134	...	...	...	5,31,944	49
...	...	...	...	...	...	...	19,221	50
...	...	...	...	...	...	...	59,342	51
...	...	...	...	...	...	...	4,13,183	52
...	...	2,82,596	73,134	...	...	...	10,85,966	...
...	...	...	...	...	...	...	23,048	53
...	...	...	...	...	...	...	62,148	54
...	...	...	...	...	...	...	16,578	55
...	...	...	...	...	...	...	15,636	56
...	...	...	...	...	...	...	7,642	57
...	...	...	...	...	...	...	9,685	58
...	...	...	..	...	...	...	11,214	59
...	...	...	...	...	...	...	1,45,951	...
...	...	...	...	37,982	...	...	5,30,519	60
...	...	...	...	...	...	...	1,06,289	61
...	...	...	...		...	...	44,440	62
...	...	...	...	...	...	...	31,991	63
...	5,980	...	...	...	...	...	5,980	64
...	5,980	...	...	37,982	...	...	7,19,219	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
46	1,396	531	...	145	2,072
47	473	...	...	...	473
...	15,504	5,179	...	1,620	22,303
48	2,107	330	...	198	2,635
49	1,529	2,936	...	182	4,647
50	889	369	...	49	1,307
51	1,237	632	...	203	2,072
52	848	10,136	...	587	11,571
...	6,610	14,403	...	1,219	22,232
53	863	...	...	18	881
54	1,400	224	...	114	1,738
55	1,649	...	...	199	1,848
56	1,259	...	...	...	1,259
57	1,163	...	...	42	1,205
58	559	...	...	60	619
59	573	...	...	126	699
...	7,466	224	...	559	8,249
60	1,026	1,574	...	1,987	4,587
61	1,259	243	...	...	1,502
62	168	622	...	189	979
63	658	131	...	146	935
64	415	135	...	241	791
...	3,526	2,705	...	2,563	8,794

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, sarais [rest houses], dák bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
25,135	1,381	5,385	...	...	2,491	...	46
243	...	269	...	...	538	...	47
1,06,161	12,804	45,912	12,670	...	30,678	...	...
8,289	1,949	1,277	...	...	617	...	48
79,501	1,692	2,096	1,123	...	7,993	...	49
245	157	497	261	...	572	...	50
3,489	329	18,486	...	...	2,425	...	51
64,473	15,484	4,612	7	...	8,197	...	52
1,55,997	19,611	26,968	1,391	...	19,804	...	...
2,259	452	595	...	...	164	...	53
3,052	773	1,162	256	...	5,669	...	54
3,351	940	293	461	...	1,480	...	55
876	187	803	150	...	745	...	56
1,144	273	167	184	...	...	...	57
1,016	518	28	297	...	285	...	58
1,083	20	220	396	...	2,762	...	59
12,781	3,163	3,268	1,744	...	11,105	...	...
38,660	23,592	2,673	529	...	303	...	60
4,950	1,115	1,031	27	...	3,341	...	61
5,475	1,056	1,019	727	...	3,684	...	62
8,727	686	1,993	...	...	431	...	63
3,979	2,804	255	...	...	936	...	64
60,791	29,253	6,971	1,283	...	8,695	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs	Rs.	Rs.	Rs.
46	...	6	...	216	66	...
47	...	...	...	6	...	...
...	...	365	...	2,781	2,808	461
48	...	64	...	24	...	13
49	84,467	120	...	...	3,903	...
50	...	10	...	...	...	...
51	...	6	...	...	...	...
52	41,391	62	...	...	2,779	...
...	1,25,858	262	...	24	6,682	13
53	...	...	...	56	...	...
54	...	13	...	1,376	1,321	...
55	...	3	...	2,866	...	...
56	...	32	...	2,152	...	...
57	...	6	...	761	...	...
58	...	6	...	...	...	...
59	...	10	...	3,969	...	236
...	...	75	...	11,180	1,321	236
60	9,299	735	...	...	1,463	...
61	...	31	...	...	...	...
62	...	13	...	...	143	94
63	...	30	...	...	...	...
64	...	11	13,979	...	...	...
...	9,299	820	13,979	...	1,606	94

and powers apart from taxation—*(concluded)*.

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.	
	For general purposes.	For educational purposes.	For medical purposes.				
36	37	38	39	40	41	3	
Rs.	Rs.	Rs.	Rs.		Rs.		
1,282	...	...	...	...	35,962	46	
62	...	...	...	...	1,118	47	
10,502	2,339	...	298	...	2,27,779	...	
960	333	...	...	...	13,526	48	
2,832	385	..	...	...	1,84,112	49	
100	...	...	...	...	1,842	50	
1,074	700	...	...	...	26,509	51	
5,026	7,521	...	...	...	1,49,552	52	
9,992	8,939	...	...	...	3,75,541	...	
161	...	...	...	...	3,687	53	
691	1,190	...	...	...	15,508	54	
133	105	...	...	...	9,632	55	
155	144	...	...	...	5,244	56	
39	...	...	...	...	2,574	57	
293	...	...	...	...	2,443	58	
211	...	...	...	...	8,907	59	
1,683	1,439	...	...	...	47,995	...	
4,948	...	...	...	...	82,202	60	
653	3,794	...	...	...	14,942	61	
276	...	...	...	...	12,487	62	
820	175	...	...	...	12,862	63	
273	173	..	...	...	21,410	64	
6,970	4,142	...	...	...	1,43,903	...	

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
46	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...
...	55,990	10,768	...	431	345	...	4,778
48	...	...	...	...	...	...	...
49	8,902	...	20,000	...	855	...	3,300
50	...	...	...	...	...	...	...
51	...	...	...	...	...	...	...
52	4,19,239	...	...	2,360	1,220	...	4,504
	4,28,141	...	20,000	2,360	2,075	...	7,804
53	...	...	...	...	...	...	...
54	21,730	...	...	...	242	...	...
55	...	...	...	...	...	...	...
56	...	...	...	600	84	...	...
57	...	...	...	...	...	...	...
58	...	...	...	...	...	...	...
59	...	...	...	...	...	...	...
...	21,730	...	...	600	326	...	...
60	1,59,000	1,000	...	...	...	...	...
61	1,17,000	...	...	2,000	...	...	...
62	2,070	...	...	...	...	...	...
63	...	...	...	...	...	...	...
64	...	...	...	...	244	...	1,328
...	2,78,070	1,000	...	2,000	244	...	1,328

purposes).			Miscellaneous.				
other sources.		Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
For educational purposes.	For medical purposes.						
49	50	51	52	53	54	55	3
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	15	4,589	4,604	85,743	46
...	...	...	1	73	74	9,990	47
...	...	72,312	5,697	25,130	30,827	10,54,552	...
...	...	...	...	1,185	1,185	79,622	48
...	...	33,057	549	23,992	24,541	7,78,301	49
...	...	...	109	60	169	22,539	50
...	...	...	65	510	575	88,498	51
...	...	4,27,323	452	13,991	7,114	10,16,072	52
...	...	4,60,380	1,175	39,738	40,913	19,85,032	...
...	...	...	...	537	537	28,153	53
...	...	21,972	668	1,109	1,777	1,03,143	54
...	...	...	...	423	423	28,481	55
...	...	684	...	361	361	23,184	56
...	...	...	...	152	152	11,573	57
...	...	...	...	...	...	12,747	58
...	...	...	...	...	...	20,820	59
...	...	22,656	668	2,582	3,250	2,28,101	...
...	...	1,60,000	2,682	15,547	18,229	7,95,537	60
...	...	1,19,000	292	1,423	1,715	2,43,448	61
...	...	2,070	...	352	352	60,328	62
...	...	...	199	1,008	1,207	46,995	63
...	...	1,572	...	443	443	30,196	64
...	...	2,82,642	3,173	18,773	21,946	11,76,504	...

Serial number of municipality.	Extraordinary and debt.					
		Loans.			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.			Rs.	Rs.
46	...	...	...	...	...	...
47	...	...	...	...	110	50
...	2,595	70,000	...	...	1,973	50
48	...	...	...	...	...	...
49	...	1,50,000	...	...	...	...
50	...	...	...	...	...	...
51	...	...	...	...	...	196
52	...	...	...	...	...	...
	...	1,50,000	...	...	...	196
53	1,964	...	...	...	...	...
54	17,233	40,000	...	...	...	...
55	...	...	...	...	...	...
56	...	...	...	...	405	...
57	...	...	...	...	...	...
58	...	...	...	...	5	...
59	...	...	...	...	...	...
...	19,197	40,000	...	...	410	...
60	...	25,000	...	...	...	...
61	...	...	...	...	...	...
62	...	...	...	...	...	...
63	...	...	...	...	...	...
64	...	...	...	...	...	...
...	...	25,000	...	...	...	...

of Agra and Oudh during the year ending the 31st March 1912—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				ROHILKHAND—*(concluded).*
208	208	85,951	1,38,384	1 5 9	2 11 6	46	Pilibhit ...	Pilibhit ...	
...	160	10,150	15,697	0 13 0	0 15 9	47	Bisalpur ...		
16,836	91,454	11,46,006	15,97,921	1 3 0	1 12 6	...	Divisional total.		
135	135	79,757	1,10,386	1 6 0	1 12 0	48	Etawah ...	Etawah ...	ALLAHABAD.
1,22,448	2,72,448	10,50,749	10,99,589	2 11 6	3 15 9	49	Cawnpore ...	Cawnpore ...	
...	...	22,539	37,361	1 2 0	1 5 3	50	Fatehpur ...	Fatehpur ...	
746	942	89,440	98,649	1 0 9	1 9 0	51	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
26,310	26,310	10,42,382	13,12,033	2 9 3	1 13 0	52	Allahabad ...	Allahabad ...	
1,49,639	2,99,835	22,84,867	26,58,018	2 4 6	3 5 3	...	Divisional total.		
...	1,964	30,117	39,708	1 1 6	1 5 3	53	Banda ...	Banda ...	JHANSI.
1,572	58,805	1,61,948	1,80,042	0 14 3	1 7 6	54	Jhansi ...		
1,992	1,992	30,473	42,362	1 5 3	2 4 6	55	Lalitpur ...	Jhansi ...	
282	687	23,871	35,475	0 14 0	1 4 9	56	Mau Ranipur ...		
...	...	11,573	14,041	0 13 3	1 4 3	57	Orai ...		
185	190	12,937	17,458	0 14 9	1 3 3	58	Kalpi ...	Jalaun ...	
...	...	20,820	28,192	0 11 0	1 4 3	59	Kunch ...		
4,031	63,638	2,91,739	3,57,278	0 15 9	1 7 3	...	Divisional total.		
249	25,249	8,20,786	10,41,415	2 10 6	3 15 9	60	Benares ...	Benares ...	BENARES.
...	...	2,43,448	2,67,125	1 14 9	4 6 6	61	Mirzapur ...	Mirzapur ...	
125	125	60,453	1,04,962	1 5 9	1 13 6	62	Jaunpur ...	Jaunpur ...	
...	...	46,995	72,318	1 7 0	1 14 3	63	Ghazipur ...	Ghazipur ...	
70	70	30,266	55,318	0 5 9	1 13 6	64	Ballia ...	Ballia ...	
444	25,444	12,01,948	15,41,138	2 2 9	3 9 6	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
					(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR.	Gorakhpur	Gorakhpur ...	65	47,136	31,279	5,460	3,489	6,961	3,168
	Azamgarh...	Azamgarh ...	66	20,911	4,624	848	750	743	992
		Divisional total	...	68,047	35,903	6,308	4,239	7,704	4,160
KUMAUN.	Almora ...	Almora ...	67	4,855	2,989	876	799	...	323
	Naini Tal...	Naini Tal ...	68	66,047	...	...	...	...	...
		Kashipur ...	69	10,379	...	...	...	...	...
		Divisional total	...	81,281	2,989	876	799	...	323
LUCKNOW.	Lucknow ...	Lucknow ...	70	3,21,332	2,27,580	34,312	32,433	52,925	36,475
	Unao ...	Unao ...	71	4,518	...	...	...	...	...
	Rae Bareli	Rae Bareli ...	72	11,654	10,462	1,117	1,033	947	1,498
	Sitapur ...	Sitapur ...	73	10,003	7,922	697	627	1,209	813
		Khairabad ...	74	3,976	3,956	...	240	473	511
	Hardoi ...	Hardoi ...	75	6,991	...	...	...	...	...
		Shahabad ...	76	2,869	...	...	...	...	...
		Sandila ...	77	5,546	6,945	553	174	559	1,272
	Kheri ...	Lakhimpur ...	78	17,245	...	...	...	...	...
		Divisional total	...	3,84,134	2,56,265	36,679	34,507	56,113	40,569

rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
4,016	19,249	3,127	12	76,761	65
482	4,571	1,090	6	14,106	66
4,498	23,820	4,217	18	90,867	...
248	4,931	1,097	11	11,274	67
...	...	...	...	...	68
...	...	...	...	...	69
248	4,931	1,097	11	11,274	...
12,687	62,533	12,154	6,022	4,77,121	70
...	...	...	...	...	71
412	3,389	503	45	19,406	72
1,210	828	1,316	139	14,161	73
...	...	207	...	5,387	74
...	...	...	...	...	75
...	...	...	...	...	76
299	4,362	750	...	14,914	77
...	...	...	...	...	78
14,608	71,112	14,930	6,206	5,30,989	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	858	549	...	...	...	...
66	...	179	3,046	...	...	...	...
...	...	1,037	3,595	...	...	...	...
67	...	...	...	...	...	...	2,743
68	37,022	2,790	...	36,652	27,505	...	25,335
69	...	...	...	7,256	...	...	...
...	37,022	2,790	...	43,908	27,505	...	28,078
70	...	11,343	7,861	2,067	35,079	...	...
71	5,092	363	1,664	...	...	...	...
72	...	384	912	...	...	...	...
73	...	...	4,984	...	...	...	...
74	...	...	1,009	...	...	...	...
75	2,251	...	7,583	...	...	...	...
76	1,477	...	4,229	...	...	...	...
77	...	...	1,060	...	...	...	...
78	3,824	...	5,861	...	...	...	192
...	12,644	12,090	35,163	2,067	35,079	...	192

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(a)	22(b)	22(c)	22(d)	22(e)	22(f)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	78,168	65
...	...	...	...	...	...	...	17,331	66
...	...	...	...	...	...	...	95,499	...
...	...	...	...	...	...	...	14,017	67
822	...	...	...	...	...	...	1,30,186	68
...	3,851	...	...	...	...	...	11,107	69
822	3,851	...	...	...	...	...	1,55,310	...
...	...	...	...	...	...	...	5,33,471	70
...	...	...	...	...	...	...	7,119	71
...	...	...	...	...	...	...	20,702	72
...	...	...	...	...	...	...	19,145	73
...	...	...	...	...	...	...	6,396	74
...	...	...	...	...	...	...	9,834	75
...	...	...	...	...	...	...	5,706	76
...	...	...	...	...	...	...	15,974	77
...	...	...	...	...	...	...	9,877	78
...	...	...	...	...	...	...	6,28,224	...

Ser num of mun pali	Serial number of municipality.	Realizations under special Acts.				
		From pounds.	From hackney carriages.	From other sources.		Total.
				From licences for the sale of spirits and drugs.	From other sources.	
2	3	24	25	26	26(a)	27
		Rs.	Rs.	Rs.	Rs.	Rs.
	65	1,966	814	...	276	3,056
	66	369	267	...	14	650
	...	2,335	1,081	...	290	3,706
	67	141	...	...	69	210
	68	71	...	...	529	600
	69	2,114	...	...	27	2,141
	...	2,326	...	...	625	2,951
	70	2,213	8,443	...	632	11,288
	71	932	193	...	25	1,150
	72	1,108	212	...	77	1,397
	73	1,136	259	...	115	1,510
	74	709	47	...	16	772
	75	1,761	215	...	84	2,060
	76	794	29	...	23	846
	77	669	115	...	93	877
	78	1,059	35	...	101	1,195
	...	10,381	9,548	...	1,166	21,095

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses *sarais* [rest houses], dak bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,022	411	2,098	...	...	1,550	...	65
171	172	137	2	...	1,764	...	66
4,193	583	2,235	2	...	3,314	...	...
770	...	8	...	...	1,179	...	67
10,013	552	115	...	...	5,376	...	68
394	71	2,508	...	...	664	...	69
11,177	623	2,631	...	...	7,219	...	...
9,842	99,651	31,829	3,523	416	11,517	...	70
215	...	361	...	...	1,848	...	71
1,873	1,435	663	...	...	6,137	...	72
18,109	1,235	411	...	...	2,768	...	73
1,628	36	290	...	...	527	...	74
4,250	2,082	1,220	...	...	1,419	...	75
4,663	32	2,117	...	...	927	...	76
1,475	31	431	...	...	368	...	77
14,814	212	262	...	...	1,059	...	78
56,869	1,04,714	37,584	3,523	416	26,570	...	...

Se nun o mur pal	Serial number of municipality.	Revenue derived from municipal property					
		Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
	3	35	35(a)	35(b)	35(c)	35(d)	35(e)
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	65	...	58	...	...	94	...
	66	...	...	...	...	...	...
	...	...	58	...	...	94	...
	67	1	...	...	...	...	131
	68	11,089	23	...	...	...	2,386
	69	...	...	...	...	...	...
	...	11,090	23	...	...	...	2,517
	70	84,258	51	...	...	701	376
	71	...	...	...	239	...	...
	72	...	13	...	...	303	348
	73	...	33	...	347	199	350
	74	...	12	...	...	...	...
	75	...	12	...	...	223	...
	76	...	...	...	1,274	...	...
	77	...	...	...	...	...	...
	78	...	8	600	...	8	478
	...	84,258	129	600	1,860	1,434	1,552

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,620	341	...	...	...	10,194	65
257	...	...	...	...	2,503	66
1,877	341	...	...	...	12,697	...
93	10	...	...	...	2,192	67
367	...	...	...	...	29,921	68
44	...	...	...	...	3,681	69
504	10	...	...	...	35,794	...
7,685	...	...	...	...	2,40,849	70
251	...	...	...	...	2,914	71
490	...	...	...	...	11,262	72
117	245	...	...	...	23,814	73
92	35	...	...	...	2,620	74
327	...	...	...	...	9,533	75
34	...	...	...	...	9,047	76
106	...	...	..	...	2,411	77
78	263	...	...	...	17,782	78
9,180	543	...	...	...	3,29,232	...

Se nu c mu pa	Serial number of municipality.	Grants and contributions (for general and special purposes).						
		From Government.			From local funds.			From
		For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
	3	43	43	44	45	46	47	48
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	65	...	...	...	70	544	...	...
	66	...	...	...	...	...	...	...
	...	...	...	...	70	544	...	...
	67	28,000	...	...	...	...	...	...
	68	96,685	...	...	...	...	...	...
	69	...	...	...	...	...	...	...
	...	1,24,685	...	...	...	...	...	...
	70	1,93,150	877	400	...	2,472	...	240
	71	...	...	...	...	...	...	...
	72	...	...	...	1,030	...	500	...
	73	...	...	...	400	...	...	326
	74	...	...	...	...	...	...	...
	75	...	...	...	...	...	...	...
	76	...	...	...	...	...	...	...
	77	...	...	...	...	...	...	...
	78	...	...	...	...	...	...	...
1	...	1,93,150	877	400	1,430	2,472	500	566

other sources.			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year exclud. ing opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	614	567	2,063	2,630	94,662	65
...	...	...	...	1,051	1,051	21,535	66
...	...	614	567	3,114	3,681	1,16,197	...
...	...	28,000	...	197	197	44,616	67
...	...	96,685	1,078	1,330	2,408	2,59,800	68
...	...	...	...	415	415	17,344	69
...	...	1,24,685	1,078	1,942	3,020	3,21,760	...
462	...	1,97,601	906	24,908	25,814	10,18,023	70
...	...	...	...	288	288	11,471	71
...	...	1,530	418	381	799	35,690	72
...	...	726	731	5	736	45,331	73
...	...	...	...	334	334	10,122	74
...	...	...	...	163	163	21,590	75
...	...	...	...	79	79	15,678	76
...	...	...	...	1,115	1,115	20,377	77
...	...	...	...	...	...	28,854	78
462	...	1,99,857	2,055	27,273	29,328	12,07,736	...

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	...	...	...	...	...
66	...	...	...	...	...	...
...	...	...	...	...	...	...
67	...	...	...	...	...	...
68	...	...	...	...	935	...
69	...	...	...	...	...	...
...	...	...	...	...	935	...
70	...	1,13,000	...	...	...	...
71	...	...	...	...	...	...
72	...	...	...	...	...	...
73	...	...	...	...	...	...
74	...	...	...	...	50	4
75	...	...	...	...	...	...
76	...	...	...	...	...	...
77	...	...	...	...	...	2,000
78	...	...	...	...	65	...
...	...	1,13,000	...	...	115	2,004

Agra and Oudh during the year ending the 31st March 1912—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
386	386	95,048	1,42,184	1 9 9	1 15 3	65	Gorakhpur ...	Gorakhpur...	GORAKHPUR.
769	769	22,304	43,215	1 9 6	1 15 9	66	Azamgarh ...	Azamgarh...	
1,155	1,155	1,17,352	1,85,399	1 9 9	1 15 3	...	Divisional total.		
132	132	44,748	49,603	1 13 0	5 12 3	67	Almora ...	Almora ...	KUMAUN.
3,477	4,412	2,64,212	3,30,259	7 12 0	15 7 6	68	Naini Tal ..	Naini Tal...	
...	...	17,344	27,723	0 14 0	1 5 9	69	Kashipur ...		
3,609	4,544	3,26,304	4,07,585	4 2 6	8 10 0	...	Divisional total.		
9,709	1,22,709	11,40,732	14,62,064	2 4 0	4 4 0	70	Lucknow ...	Lucknow ...	LUCKNOW.
...	...	11,471	15,989	0 9 6	0 15 6	71	Unao ...	Unao ...	
...	...	35,690	47,344	1 3 0	2 0 0	72	Rae Bareli ...	Rae Bareli...	
39	39	45,970	55,973	0 14 3	2 2 0	73	Sitapur ...	Sitapur ...	
...	54	10,176	14,152	0 8 0	0 12 9	74	Khairabad ...		
...	...	21,590	28,581	0 11 3	1 9 0	75	Hardoi ...	Hardoi ...	
...	...	15,678	18,547	0 4 6	0 12 9	76	Shahabad ...		
...	2,000	22,377	27,923	1 0 9	1 5 3	77	Sandila ...		
610	675	29,529	46,774	0 13 9	2 8 3	78	Lakhimpur ...	Kheri ...	
10,358	1,25,477	13,33,213	17,17,347	1 11 6	3 5 0	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting and washing).	Class IV (Building materials).	Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD. Fyzabad ...	Fyzabad ...	79	44,727	31,987	2,218	2,453	10,582	6,046
	Tanda ...	80	2,447	...	...	...	...	...
Gonda ...	Gonda ...	81	6,156	5,043	983	881	1,417	1,583
	Balrampur ...	82	948	...	...	...	...	...
Bahraich ...	Bahraich ...	83	3,920	11,873	906	496	1,118	1,602
	Nanpara ...	84	1,699	2,990	563	156	231	661
Sultanpur ...	Sultanpur ...	85	1,506	4,729	313	478	1,060	543
Partabgarh ...	Bela (Partabgarh).	86	8,289	4,545	373	596	749	421
Bara Banki...	Nawalganj (Bara Banki).	87	6,953	5,371	415	523	1,369	1,183
	Divisional total	...	76,645	67,493	6,771	5,583	16,526	12,039
	GRAND TOTAL, 1911-1912.	...	27,95,837	17,74,167	2,03,663	1,75,797	3,17,364	2,45,549
	Grand total, 1910-1911.	...	*26,09,579*	*19,09,783*	*2,04,327*	*1,75,949*	*2,87,436*	*2,37,166*

rates and taxes.					
Octroi.					Serial number of municipality.
(*f*)	(*g*)	(*h*)	(*i*)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	8
Rs.	Rs.	Rs.	Rs.	Rs.	
1,496	14,551	5,925	95	76,353	79
...	...	...	...	...	80
505	5,174	1,559	52	18,097	81
...	...	...	...	...	82
1,057	6,619	2,659	181	26,511	83
277	2,595	212	...	7,685	84
...	2,525	592	43	10,283	85
238	4,792	726	65	12,505	86
321	527	998	44	10,751	87
3,894	36,783	12,671	480	1,62,185	...
1,04,131	6,84,418	1,40,737	22,189	36,77,015	...
1,02,123	*6,53,536*	*1,46,445*	*21,465*	*37,36,230*	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	...	641	...	...	...	...
80	...	...	...	...	...	...	...
81	...	...	...	...	...	...	...
82	...	...	5,316	...	...	...	...
83	...	...	162	...	...	...	...
84	...	...	...	...	...	...	...
85	...	...	408	...	...	...	...
86	...	173	...	...	...	...	...
87	...	256	1,816	...	...	...	...
...	...	429	8,343	...	...	...	...
...	2,94,413	50,463	1,96,981	1,38,940	3,66,751	...	63,321
...	*2,68,479*	*46,542*	*1,81,443*	*1,28,013*	*3,26,357*	...	*59,276*

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.	
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3]	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	...	...	17,773	...	...	94,767	79	
...	10,532	...	...	...	...	...	10,532	80	
...	...	...	...	...	...	...	18,097	81	
...	...	...	...	...	...	...	5,216	82	
...	...	...	...	...	...	...	26,673	83	
...	...	...	...	...	...	...	7,685	84	
...	...	...	...	...	...	...	10,691	85	
...	...	...	...	...	...	...	12,678	86	
...	...	...	...	...	...	...	12,823	87	
...	10,532	...	...	17,773	...	...	1,99,262	...	
882	38,022	2,82,596	73,134	88,367	8,054	...	52,78,939	...	
868	*31,426*	*2,53,605*	*53,460*	*92,526*	*8,103*	...	*51,86,327*	...	

Serial number of municipality.	II.—Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
79	916	1,016	...	217	2,149
80	302	...	...	47	349
81	937	175	...	...	1,112
82	2,160	34	...	...	2,194
83	2,414	331	...	...	2,745
84	1,621	88	...	...	1,709
85	791	140	...	71	1,002
86	502	604	...	54	1,160
87	525	382	...	...	907
...	10,168	2,770	...	389	13,327
...	78,515	44,788	...	12,998	1,36,301
...	*76,273*	*42,960*	...	*12,909*	*1,32,142*

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
7,722	62	4,779	...	...	1,015	...	79
906	30	1,300	...	...	1,549	...	80
5,626	360	1,341	...	...	1,812	...	81
...	...	286	...	...	213	...	82
2,065	704	1,912	150	...	719	...	83
114	49	72	...	...	213	...	84
2,496	830	253	...	...	1,938	...	85
885	566	825	208	...	807	...	86
6,438	457	1,759	76	...	243	...	87
26,252	3,058	12,527	434	...	8,509	...	...
5,34,387	1,85,147	2,03,062	22,886	873	1,81,732	...	...
5,14,448	*1,49,338*	*1,66,344*	*21,476*	*846*	*1,73,813*	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	11	2,686	...	279	307
80	...	24	...	...	...	206
81	...	...	...	27	...	...
82	...	...	...	...	...	...
83	...	7	...	...	565	...
84	...	...	...	140	...	...
85	...	7	...	681	...	135
86	...	4	...	77	...	...
87	...	...	...	...	117	...
...	...	53	2,686	925	961	648
...	2,77,826	2,486	18,362	21,144	24,448	27,329
...	*2,54,488*	*2,235*	*17,816*	*18,759*	*20,329*	*22,027*

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investment.			Premium on loans.	Total.	Serial number of municipality
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,735	...	...	...	...	18,596	79
101	...	...	...	...	4,116	80
514	14	...	...	...	9,694	81
130	...	...	...	...	629	82
263	112	...	...	...	6,497	83
65	123	...	...	...	776	84
116	...	...	...	...	6,456	85
127	...	...	...	...	3,499	86
60	...	...	...	...	9,150	87
3,111	249	...	...	...	59,413	...
57,911	22,575	25	298	...	15,80,491	...
52,831	*8,555*	...	*298*	...	*14,22,603*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government			From local funds			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	15,000	...	...	...	...	...	1,110
80	...	...	...	200	...	...	...
81	...	...	...	...	...	...	...
82	...	...	...	...	...	...	...
83	...	...	...	...	...	...	...
84	...	...	...	...	...	...	...
85	393	...	...	260	...	...	...
86	...	...	...	...	...	...	...
87	...	...	...	...	...	...	...
...	15,393	...	...	460	...	...	1,110
...	16,99,394	12,981	20,400	48,619	6,531	1,646	16,186
...	*3,02,652*	*2,193*	*400*	*42,590*	*7,115*	*1,496*	*17,578*

other sources			Miscellaneous.			Total income of year excluding opening balance.	Serial number of municipality.
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.		
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	16,110	...	1,441	1,441	1,33,063	79
...	...	200	...	...	...	15,197	80
...	...	...	44	...	44	28,947	81
...	...	...	...	237	237	8,376	82
...	...	...	14	124	138	36,053	83
...	...	...	...	...	...	10,170	84
...	...	653	1	...	1	18,803	85
...	...	...	...	...	...	17,337	86
...	...	...	138	...	138	23,018	87
...	...	16,963	197	1,802	1,999	2,90,964	...
627	...	18,06,384	22,674	1,85,508	2,08,182	90,10,297	...
1,486	*1,246*	*3,76,756*	*17,024*	*1,88,793*	*2,05,817*	*73,23,645*	...

Serial number of municipality.	Extraordinary and debt.					
		Loans			Advances.	
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realizations of sinking fund for repayment of loans.	Permanent	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	...	...	...	...	...
84	2,906	...	...	...	...	...
85	...	...	...	...	...	...
86	...	...	...	...	...	...
87	...	...	...	...	...	...
...	2,906	...	...	...	...	...
...	24,698	4,48,000	...	...	3,837	5,668
...	...	*8,28,665*	...	...	*4,385*	*1,879*

Provinces of Agra and Oudh during the year ending the 31*st March* 1912—(concluded).

Deposit.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.
62	63	64	65	66	67	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.			
1,576	1,576	1,34,639	1,79,366	1 8 6	2 2 3	79	Fyzabad ...	Fyzabad ...
...	...	15,197	17,644	0 8 9	0 12 6	80	Tanda ...	
1,146	1,146	30,093	36,249	1 7 3	2 4 9	81	Gonda ...	Gonda ...
...	...	8,376	9,324	0 6 0	0 9 6	82	Balrampur ...	
143	143	36,196	40,116	0 15 9	1 5 3	83	Bahraich ...	Bahraich ...
283	3,189	13,359	15,058	0 12 6	1 0 9	84	Nanpara ...	
...	...	18,803	20,309	1 2 0	1 15 6	85	Sultanpur ...	Sultanpur ...
...	...	17,337	25,626	2 0 0	2 12 0	86	Bela (Partabgarh).	Partabgarh
874	874	23,892	30,845	0 14 6	1 10 0	87	Nawabganj (Bara Banki).	Bara Banki
4,022	6,928	2,97,892	3,74,537	1 3 3	1 12 0	...	Divisional total.	
2,36,356	7,18,550	97,28,856	1,25,24,693	1 12 0	2 15 9	...	GRAND TOTAL, 1911-1912.	
1,28,641	*9,63,570*	*83,87,215*	*1,08,96,794*	*1 13 0*	*2 8 6*	...	*Grand total, 1910-1911.*	

FYZABAD.

STATEMENT No. III.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun... Dehra ...	1	5,440	7,317	...	225	55	...	...	13,037
	Mussooree ...	2	7,739	6,186	6,097	...	541	132	...	20,695
	Saharanpur Saharanpur ...	3	5,397	7,969	...	...	2	42	...	13,410
	Hardwar Union	4	4,109	4,689	...	...	...	180	...	8,978
	Deoband ...	5	1,943	2,807	...	...	...	...	...	4,750
	Roorkee ...	6	2,781	4,052	...	...	2,219	...	...	9,052
	Muzaffarnagar Muzaffarnagar	7	4,136	3,395	...	813	13	...	...	8,357
	Kandhla ...	8	1,467	1,022	...	...	7	...	...	2,496
	Kairana ...	9	1,772	1,454	...	...	28	...	...	3,254
	Meerut Meerut ...	10	20,315	27,434	...	...	361	...	...	48,110
	Ghaziabad ...	11	2,558	2,411	...	...	69	...	...	5,038
	Hapur ...	12	4,754	3,722	...	...	8	1,171	...	9,655
	Sardhana ...	13	454	836	...	...	40	...	...	1,330
	Bulandshahr Bulandshahr ...	14	3,218	1,908	...	...	14	140	...	5,280
	Khurja ...	15	4,458	3,422	...	...	...	42	...	7,922
	Sikandrabad ...	16	2,594	2,215	...	370	...	...	...	5,179
	Divisional total	...	73,135	80,839	6,097	1,408	3,357	1,707	...	1,66,543
AGRA.	Aligarh Koil (Aligarh)	17	7,374	6,742	...	173	6	72	...	14,367
	Hathras ...	18	4,258	5,709	...	...	10	72	...	10,049
	Atrauli ...	19	1,599	1,939	...	...	9	...	...	3,547
	Sikandra Rao ...	20	1,569	1,217	...	97	20	...	...	2,903
	Muttra Muttra ...	21	4,622	5,493	...	...	39	36	...	10,190
	Brindaban ...	22	2,161	2,716	...	...	...	635	...	5,512
	Kosi ...	23	2,228	1,925	...	...	173	...	...	4,326

Public safety.					Public health and convenience.			
					Water supply.			
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.	N
12	13	14	15	16	17	18	3	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	4,009	105	...	4,114	2,280	4,072	1	I
...	42,300	39	...	42,339	...	27,038	2	M
...	9,750	18	...	9,768	...	144	3	S
...	3,560	...	...	3,560	...	300	4	E
...	2,775	50	...	2,825	...	...	5	P
...	2,833	...	...	2,833	...	250	6	P
16	3,468	60	4	3,548	...	...	7	N
...	1,093	...	...	1,093	...	...	8	P
...	1,762	...	...	1,762	...	...	9	P
1,819	13,445	...	69	15,333	4,798	26,034	10	M
...	2,169	...	84	2,253	...	143	11	G
...	2,952	...	...	2,952	...	80	12	H
...	1,148	...	...	1,148	...	...	13	S
...	3,313	...	...	3,313	235	267	14	E
4,190	4,559	50	44	8,843	...	315	15	K
...	1,595	...	33	1,628	200	110	16	S
6,025	1,00,731	322	234	1,07,312	7,513	58,753	...	T
51	8,485	114	103	8,753	144	583	17	K
39	4,933	...	...	4,972	50	217	18	K
...	891	...	...	891	...	103	19	A
...	844	...	...	844	...	...	20	S
...	5,698	42	...	5,740	739	...	21	M
...	2,623	...	...	2,623	...	...	22	B
...	1,284	...	...	1,284	...	...	23	K

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,360	281	17,144	1,866	...	237	1,304
2	5,166	110	34,076	4,098	...	285	895
3	269	638	32,385	4,956	...	499	255
4	...	1,735	14,281	1,288	...	221	225
5	1,770	706	7,160	494	...	133	45
6	43	787	8,370	945	...	179	194
7	9,975	1,435	10,248	1,744	...	161	366
8	...	...	2,144	469	...	163	179
9	182	48	3,312	819	...	295	231
10	...	10,213	31,512	5,156	...	487	633
11	273	558	5,709	848	...	223	208
12	8,000	204	10,920	768	...	209	75
13	...	263	3,411	438	...	161	120
14	2,424	465	6,802	7,330	...	197	1,553
15	40,102	40	10,071	873	...	203	597
16	863	967	5,111	1,933	...	186	196
...	70,427	18,450	2,02,656	34,025	...	3,839	7,076
17	219	6,904	30,315	4,203	...	723	2,210
18	2,399	2,942	15,630	1,475	...	377	871
19	...	1,607	4,217	567	...	270	136
20	...	37	3,516	258	...	239	171
21	...	2,314	37,961	2,492	...	406	492
22	...	153	7,819	1,229	...	200	...
23	...	805	4,076	487	...	146	129

convenience—(*continued*).

Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
603	...	...	...	...	593	3,094	1
36	...	221	...	...	3,847	4,031	2
514	198	865	1,223	...	774	554	3
1,092	91	440	...	...	590	4,750	4
182	152	...	...	...	225	68	5
5	6	531	...	...	591	680	6
194	...	2,513	...	141	540	901	7
61	...	65	...	125	...	...	8
205	...	82	...	48	360	164	9
190	64	10,060	28	318	3,595	1,118	10
190	2	643	...	...	...	614	11
193	84	778	...	182	1,305	...	12
130	...	136	...	...	...	...	13
69	...	20	...	24	458	264	14
162	...	188	...	38	462	76	15
109	...	330	...	30	340	816	16
3,935	597	16,872	1,251	906	13,680	17,130	...
219	...	1,448	...	...	1,678	423	17
158	...	360	...	157	1,038	...	18
256	...	72	...	12	250	12	19
167	61	95	...	12	120	6,671	20
153	...	6,419	822	120	1,071	17,430	21
67	...	...	...	125	62	497	22
157	...	770	...	...	8	630	23

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.			
	Public works—(*concluded*).		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	5,911	33	33,778	4,416	...	50	4,466
2	12,223	553	92,579	3,021	...	...	3,021
3	21,092	...	64,366	...	6,325	120	6,445
4	10,097	...	35,110	...	2,732	...	2,732
5	7,230	...	18,165	688	808	...	1,496
6	5,733	...	18,314	2,011	...	...	2,011
7	2,840	...	31,058	2,366	...	200	2,566
8	1,490	...	4,696	660	...	...	660
9	869	...	6,615	...	700	...	700
10	19,993	...	1,14,199	13,000	...	1,200	14,200
11	1,860	12	11,283	1,163	50	...	1,213
12	3,227	5,000	31,025	3,501	...	300	3,801
13	672	...	5,331	...	450	...	450
14	4,010	...	24,118	1,657	...	...	1,657
15	6,564	...	59,691	3,441	...	...	3,441
16	1,428	...	12,619	2,383	...	...	2,383
...	1,05,239	5,598	5,67,947	38,307	11,065	1,870	51,242
17	11,032	...	60,101	5,236	...	720	5,956
18	5,391	...	31,065	3,066	...	120	3,186
19	43	...	7,545	2,286	...	...	2,286
20	218	...	11,565	643	...	200	843
21	5,972	...	76,391	4,240	...	50	4,290
22	2,341	...	12,493	900	...	200	1,100
23	469	...	7,677	800	...	...	800

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a).	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	3,783	...	1,003	2,344	72	1
4,318	...	44,902	...	30,218	1,176	410	2
...	...	...	...	...	1,624	640	3
...	...	...	...	...	680	...	4
120	...	...	...	...	368	45	5
3,991	...	...	...	...	147	...	6
600	...	...	...	...	437	...	7
...	...	...	...	...	201	34	8
200	...	...	...	...	130	289	9
65,265	...	19,560	...	...	2,389	231	10
...	...	...	...	...	324	4	11
...	...	...	...	...	661	4	12
...	...	...	...	...	120	76	13
250	...	...	...	...	447	...	14
200	...	...	...	...	518	...	15
100	...	...	...	...	196	216	16
76,044	...	68,245	...	31,221	11,762	2,021	...
1,500	...	...	...	...	1,199	190	17
500	...	4,216	...	...	1,038	154	18
...	...	...	...	...	235	...	19
...	...	...	...	...	272	...	20
1,000	...	...	...	...	1,098	33	21
...	...	...	...	...	252	34	22
...	...	206	...	...	445	1	23

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	553	579	480	...	1,820	5,848
2	933	...	1,051	...	4,411	8,581
3	634	777	120	100	21,827	25,722
4	182	...	104	30,203	1,188	32,357
5	101	344	...	34	68	960
6	73	193	...	...	985	1,398
7	179	29	68	...	663	1,376
8	71	...	66	...	343	715
9	85	...	99	...	139	742
10	1,663	183	150	726	2,452	7,794
11	86	26	...	...	598	1,038
12	718	9	...	...	242	1,634
13	31	20	29	15	792	1,083
14	170	213	120	...	1,694	2,644
15	240	515	14	...	313	1,600
16	144	54	46	...	202	858
...	5,863	2,942	2,947	31,078	37,737	94,350
17	744	122	...	...	496	2,751
18	379	339	49	...	725	2,684
19	105	7	...	200	367	914
20	57	...	59	...	203	591
21	214	366	87	70	3,338	5,206
22	108	...	207	35	183	819
23	41	263	72	48	341	1,211

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
10,634	72,029	...	...	...	6,779	1
83,701	2,46,653	...	...	...	30,924	2
25,722	1,19,711	1,46,600	...	...	...	3
32,357	82,737	...	...	...	...	4
960	28,316	...	...	...	...	5
1,398	37,599	...	...	...	...	6
1,376	47,505	...	...	...	...	7
715	9,660	...	...	...	...	8
742	13,273	...	...	...	...	9
27,354	2,84,461	...	...	...	23,592	10
1,038	20,825	...	...	...	...	11
1,634	49,067	8,900	...	...	...	12
1,083	9,342	1,110	...	...	...	13
2,644	37,262	...	...	...	...	14
1,600	81,697	...	...	...	...	15
858	22,767	...	...	...	...	16
193,816	11,62,904	1,56,610	...	...	61,295	...
2,751	93,428	38,979	...	...	...	17
6,900	56,672	6,157	...	...	4,192	18
914	15,183	...	...	...	...	19
591	16,746	...	...	...	...	20
5,206	1,02,817	...	...	...	...	21
819	22,547	8,257	...	...	...	22
1,417	15,504	...	...	...	1,092	23

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	994	7,773	79,802	3,936
2	274	...	815	32,013	2,78,666	6,763
3	...	599	550	1,47,749	2,67,460	3,777
4	...	...	3,268	3,268	86,005	2,379
5	...	680	2,243	2,923	31,239	1,912
6	10	...	150	160	37,759	1,823
7	...	...	...	...	47,505	2,341
8	...	...	14	14	9,674	42
9	7	...	...	7	13,280	...
10	...	...	973	24,565	3,09,026	...
11	...	24	27	51	20,876	242
12	...	...	52	8,952	58,019	1,701
13	...	...	...	1,110	10,452	...
14	...	...	176	176	37,438	135
15	...	...	...	...	81,697	1,655
16	...	...	11	11	22,778	...
...	291	1,303	9,273	2,28,772	13,91,676	26,706
17	...	71	...	39,050	1,32,478	...
18	7	...	518	10,874	67,546	1,027
19	...	...	...	...	15,183	...
20	...	...	...	...	16,746	...
21	...	200	8,808	9,008	1,11,825	217
22	...	...	...	8,257	30,804	...
23	...	...	...	1,092	16,596	...

Balance		Grand total.	Remarks.			Serial number of municipality.	Name of municipality	Name of division and district.
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.			
59	60	61	62	62(a)	62(b)	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs.	Rs			
52,399	56,335	1,36,137	385	...	89,650	1	Dehra ...	Dehra Dun, Meerut.
3,05,187	3,11,950	5,90,616	1,142	...	11,54,893	2	Mussooree ...	Dehra Dun
60,433	64,210	3,31,670	3,311	1,50,000	...	3	Saharanpur ...	Saharanpur
89,594	91,973	1,77,978	450	5,000	...	4	Hardwar Union	Saharanpur
11,590	13,502	44,741	374	...	...	5	Deoband ...	Saharanpur
28,820	30,643	68,402	321	...	...	6	Roorkee ...	Saharanpur
17,686	20,027	67,532	312	400	...	7	Muzaffarnagar...	Muzaffarnagar.
2,804	2,846	12,520	...	...	...	8	Kandhla ...	Muzaffarnagar.
1,401	1,401	14,681	7	700	...	9	Kairana ...	Muzaffarnagar.
51,479	51,479	3,60,505	1,900	35,100	4,71,368	10	Meerut ...	Meerut
13,722	13,964	34,840	175	4,900	...	11	Ghaziabad ...	Meerut
1,32,453	1,34,154	1,92,173	300	11,100	...	12	Hapur ...	Meerut
9,882	9,882	20,334	50	1,100	...	13	Sardhana ..	Meerut
8,320	8,455	45,893	155	...	..	14	Bulandshahr ...	Bulandshahr
15,835	17,490	99,187	600	...	...	15	Khurja ...	Bulandshahr
7,468	7,468	30,246	650	...	...	16	Sikandrabad ...	Bulandshahr
8,09,073	8,35,779	22,27,455	10,132	2,08,300	17,15,911		Divisional total.	
1,54,281	1,54,281	2,86,759	2,200	99,800	...	17	Koil (Aligarh)	Agra.
4,131	5,158	72,704	757	7,000	1,02,929	18	Hathras ...	Aligarh ...
10,421	10,421	25,604	360	...	...	19	Atrauli ...	Aligarh ...
2,153	2,153	18,899	...	500	...	20	Sikandra Rao ...	Aligarh ...
8,572	8,789	1,20,614	920	13,700	...	21	Muttra ...	Agra.
5,147	5,147	35,951	200	9,000	...	22	Brindaban ...	Muttra ...
9,557	9,557	26,153	500	...	4,368	23	Kosi ...	Muttra ...

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra ...	Agra ...	24	20,606	28,374	...	433	570	...	65	50,048
		Firozabad ...	25	3,111	2,250	...	...	...	...	...	5,361
	Mainpuri ...	Mainpuri ...	26	2,063	2,578	...	...	...	...	...	4,641
	Etah ...	Etah ...	27	2,379	1,826	...	...	140	...	...	4,345
		Soron ...	28	1,469	1,943	...	...	...	...	...	3,412
		Kasganj ...	29	2,310	2,489	...	...	8	...	...	4,807
		Jalesar ...	30	1,308	1,527	...	...	...	...	...	2,835
		Divisional total	...	57,057	66,728	...	703	975	815	65	1,26,343
ROHILKHAND.	Bareilly ...	Bareilly ...	31	10,990	15,141	...	...	235	...	...	26,366
	Bijnor ...	Bijnor ...	32	1,847	1,968	...	306	39	...	...	4,160
		Chandpur ...	33	1,347	1,476	...	...	121	...	...	2,944
		Dhampur ...	34	1,799	1,978	...	266	62	...	...	4,105
		Nagina ...	35	1,795	2,590	...	...	279	...	...	4,664
		Najibabad ...	36	2,780	3,335	...	...	57	...	...	6,172
	Budaun ...	Budaun ...	37	6,215	5,906	...	...	174	...	...	12,295
		Ujhani ...	38	1,470	347	...	...	26	...	...	1,843
		Sahaswan ...	39	1,882	462	...	...	19	...	...	2,363
	Moradabad ...	Moradabad ...	40	6,502	8,490	...	...	49	...	...	15,041
		Chandausi ...	41	3,831	4,028	...	...	34	...	...	7,893
		Amroha ...	42	3,365	3,664	...	...	17	...	...	7,046
		Sambhal ...	43	3,220	4,371	...	...	8	...	...	7,599
	Shahjahanpur	Shahjahanpur...	44	10,038	10,613	...	...	...	...	2,685	23,336
		Tilhar ...	45	3,102	3,682	...	...	1,288	...	...	8,072
	Pilibhit ...	Pilibhit ...	46	4,098	4,838	...	...	183	...	...	9,119
		Bisalpur ...	47	1,156	1,689	...	381	...	48	...	3,274
		Divisional total	...	65,437	74,578	...	953	2,591	48	2,685	1,46,292

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
273	9,010	...	...	9,283	7,031	86,064	24
...	2,520	...	...	2,520	...	99	25
...	2,374	...	...	2,374	...	...	26
...	3,330	...	...	3,330	...	145	27
...	1,066	...	...	1,066	...	...	28
...	3,481	...	91	3,572	...	...	29
7	1,075	...	1	1,083	...	64	30
370	47,614	156	195	48,335	7,964	87,275	...
2	22,818	...	49	22,869	1,352	327	31
3	2,323	32	...	2,358	...	172	32
...	1,044	...	2	1,046	...	401	33
...	863	12	...	875	...	78	34
...	2,525	5	...	2,530	...	...	35
33	3,305	...	...	3,338	...	3,954	36
...	5,507	148	...	5,655	...	366	37
...	923	...	...	923	...	...	38
...	1,341	3	10	1,354	...	390	39
...	11,439	20	...	11,459	131	...	40
...	4,943	...	37	4,980	...	...	41
...	6,085	41	...	6,126	...	18	42
...	4,007	...	...	4,007	...	...	43
...	13,147	87	...	13,234	...	172	44
...	1,768	29	...	1,797	...	...	45
...	5,850	141	...	5,991	...	257	46
...	1,046	...	...	1,046	...	...	47
38	88,934	518	98	89,588	1,483	6,135	...

Serial number of municipality.	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	1,212	7,402	78,025	6,740	...	1,182	3,421
25	55,031	42	6,324	1,360	...	256	192
26	...	1,340	7,518	290	...	209	84
27	60	...	4,588	2,338	...	180	203
28	661	58	4,465	575	...	192	...
29	940	29	4,784	507	...	208	1,883
30	...	684	3,165	400	...	189	49
...	60,522	24,317	2,12,403	22,921	...	4,777	9,841
31	5,718	2,451	55,499	7,145	...	870	4,472
32	...	42	6,914	1,075	...	145	...
33	197	101	2,277	445	...	132	333
34	...	711	2,481	526	...	122	175
35	...	450	6,024	652	...	249	1,552
36	...	956	6,226	788	...	219	17
37	1,500	804	17,827	5,029	...	437	2,843
38	...	610	2,594	1,187	...	130	3,614
39	278	...	3,194	1,258	...	129	2,009
40	1,49,326	48	39,681	5,212	...	480	897
41	...	2,009	13,749	1,458	...	299	304
42	433	777	11,443	1,442	...	369	313
43	...	...	11,873	1,183	...	328	1,567
44	1,116	1,587	26,748	5,719	...	774	5,115
45	...	865	8,886	2,124	...	181	264
46	530	81	20,719	1,850	...	319	24,226
47	...	597	2,348	177	...	180	83
...	1,59,098	12,089	2,38,483	37,270	...	5,363	47,784

convenience—(*continued*).

Pounds.	Dâk bungalows and *sarais*	Arboriculture, public gardens, and experimental cultivation	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
446	...	1,461	...	264	5,829	4,775	24
138	...	7	102	...	176	498	25
160	68	63	...	...	78	...	26
194	18	1,047	...	...	546	...	27
129	80	202	...	...	144	899	28
142	...	155	...	17	338	2,714	29
153	60	72	...	23	228	392	30
2,539	287	12,171	924	730	11,566	34,941	..
...	3,390	8,113	1,026	2	...	8,964	31
19	312	275	...	12	204	...	32
31	...	...	...	30	90	...	33
...	...	8	...	12	...	...	34
25	...	...	...	12	...	67	35
179	...	418	...	6	54	1,500	36
1,417	...	3,422	...	10	...	2,420	37
152	...	206	...	...	170	2,204	38
316	17	170	...	...	522	335	39
415	...	1,038	...	189	1,202	4,678	40
207	314	134	...	3	...	...	41
204	150	221	...	...	718	582	42
258	115	213	...	...	846	...	43
156	227	2,386	...	36	2,119	63	44
169	...	195	...	...	370	293	45
428	...	1,199	35	48	...	...	46
170	...	...	...	25	120	41	47
4,146	4,525	17,998	1,061	385	6,415	21,147	...

Serial number of municipality.	Public health and convenience—(*concluded*).			Public instruction.			
	Public works—(*concluded*).		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	17,518	24	2,21,394	20,100	...	...	20,100
25	2,276	...	66,501	926	...	...	926
26	2,035	...	11,845	...	...	...	...
27	1,766	...	11,085	1,337	...	20	1,357
28	503	...	7,908	1,044	...	...	1,044
29	977	...	12,694	1,286	...	20	1,306
30	1,344	...	6,823	862	...	20	882
...	51,885	24	5,45,087	42,726	...	1,350	44,076
31	32,967	...	1,32,296	42,099	5,674	1,200	48,973
32	1,303	...	10,473	1,354	...	...	1,354
33	1,141	...	5,178	862	122	20	1,004
34	2,702	86	6,901	562	545	2	1,109
35	1,630	...	10,661	1,280	...	5	1,285
36	2,100	...	16,417	2,685	...	5	2,690
37	3,135	...	30,210	6,033	...	...	6,033
38	367	...	11,234	956	...	...	956
39	649	...	9,267	946	...	...	946
40	15,331	...	2,18,628	2,850	3,845	...	6,695
41	6,048	...	24,525	2,904	670	50	3,624
42	3,077	...	19,747	696	1,568	...	2,264
43	6,031	...	22,414	1,380	2,778	...	4,158
44	22,544	...	68,762	4,953	3,705	...	8,658
45	2,131	...	15,478	2,583	...	...	2,583
46	14,675	...	64,367	1,610	4,976	...	6,586
47	773	...	4,514	...	658	...	658
...	1,16,604	86	6,80,072	73,753	24,541	1,282	99,576

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
28,498	...	45,838	...	...	4,377	2,508	24
...	...	495	...	...	301	9	25
...	...	...	...	...	329	33	26
...	...	...	...	...	338	91	27
...	...	...	...	...	320	...	28
...	...	...	...	...	353	525	29
310	...	...	...	...	393	4	30
31,808	...	50,755	...	...	10,955	3,582	...
...	...	1,400	...	2,379	1,900	1,306	31
...	...	...	...	...	175	20	32
...	...	...	...	...	359	...	33
...	...	...	...	...	121	...	34
609	...	1,387	...	...	593	...	35
304	...	...	...	...	442	27	36
...	...	1,915	...	...	967	6	37
50	...	125	...	...	106	...	38
...	...	...	...	...	113	42	39
1,662	...	18,920	...	...	1,477	562	40
1,419	...	4,082	...	...	476	...	41
700	...	...	...	...	1,263	74	42
...	...	...	...	...	832	48	43
3,516	...	...	...	...	1,323	773	44
30	...	...	...	...	477	...	45
436	...	939	...	...	944	130	46
...	...	...	...	...	175	...	47
8,726	...	28,768	...	2,379	11,743	2,988	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	3,454	2,943	140	135	2,870	16,427
25	203	77	41	300	523	1,454
26	86	78	...	...	952	1,478
27	87	95	...	...	24	635
28	52	10	51	188	747	1,368
29	86	57	...	...	1,118	2,139
30	61	52	199	75	416	1,205
...	5,677	4,409	905	1,051	12,303	38,882
31	2,157	220	...	...	86,118	91,701
32	284	26	51	...	617	1,173
33	59	51	...	...	343	812
34	65	257	...	...	236	679
35	65	...	20	...	10	688
36	298	251	...	...	1,046	2,064
37	510	86	53	...	571	2,193
38	85	61	...	...	1,952	2,204
39	60	...	1	...	253	469
40	1,067	274	...	...	1,868	5,248
41	605	...	69	...	...	1,150
42	344	10	...	...	253	1,944
43	252	...	97	...	802	2,031
44	1,250	89	506	...	4,345	8,286
45	321	35	4	...	462	1,299
46	331	36	...	...	1,184	2,625
47	30	...	...	...	228	433
...	7,783	1,396	801	...	1,00,288	1,24,999

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
62,265	3,91,588	...	...	...	74,492	24
1,949	77,257	...	...	...	4,341	25
1,478	20,338	3,426	...	...	...	26
635	20,752	985	...	...	...	27
1,368	14,798	990	...	...	...	28
2,139	24,518	...	...	...	...	29
1,205	13,138	1,500	...	...	...	30
89,637	8,85,286	60,294	...	...	84,117	...
95,480	3,25,984	...	...	...	...	31
1,173	19,513	...	...	...	...	32
812	10,984	...	...	...	...	33
679	13,669	...	...	...	...	34
2,075	21,824	...	...	...	1,539	35
2,064	30,985	...	...	...	...	36
4,108	67,301	...	...	...	1,741	37
2,329	17,335	...	...	...	284	38
469	14,399	...	...	...	...	39
24,168	2,77,653	...	...	...	16,320	40
5,232	47,673	...	...	...	4,794	41
1,944	37,827	...	...	...	...	42
2,031	40,209	...	...	...	...	43
8,286	1,25,792	...	...	...	...	44
1,299	29,259	...	...	...	...	45
3,564	90,063	...	...	...	2,509	46
433	9,925	...	...	...	...	47
1,56,146	11,80,400	...	...	...	27,087	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	...	1,359	17,442	93,293	4,84,881	16,902
25	...	...	...	4,341	81,598	...
26	...	...	165	3,591	23,929	1,816
27	...	...	...	985	21,737	...
28	...	...	...	990	15,788	990
29	...	...	68	68	24,586	198
30	...	...	...	1,500	14,638	...
...	7	1,630	27,001	1,73,049	10,58,335	21,150
31	60	...	1,006	1,066	3,27,050	373
32	...	...	63	63	19,581	13
33	...	...	...	...	10,984	876
34	...	...	...	...	13,669	2,575
35	...	...	268	1,807	23,631	194
36	100	...	2,453	2,553	33,538	941
37	...	...	...	1,741	69,042	3,637
38	...	...	...	284	17,619	665
39	60	...	1,147	1,207	15,606	1,373
40	1,200	...	9,200	26,720	3,04,373	3,329
41	...	...	...	4,794	52,367	...
42	...	2,333	1,844	4,177	42,004	1,782
43	...	...	...	...	40,209	3,342
44	...	...	3,207	3,207	1,28,999	5,909
45	...	...	...	...	29,259	...
46	...	..	282	2,791	92,854	341
47	110	50	...	160	10,085	...
...	1,530	2,383	19,470	50,470	12,30,870	25,350

Provinces of Agra and Oudh during the year ending the 31st March 1912—(contd.).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(a)	62(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
1,24,193	1,41,095	6,25,976	5,000	...	10,79,102	24	Agra ...	Agra ...	Agra—(concluded.)
2,154	2,154	83,752	511	...	8,392	25	Firozabad ...		
2,658	4,474	28,403	305	3,500	...	26	Mainpuri ...	Mainpuri ...	
9,788	9,788	31,525	250	1,000	...	27	Etah ...	Etah ...	
10,643	11,633	27,421	130	1,000	...	28	Soron ...		
26,273	26,471	51,057	400	...	...	29	Kasganj ...		
8,559	8,559	23,197	32	2,500	...	30	Jalesar ...		
3,78,530	3,99,680	14,58,015	11,565	1,38,000	11,94,791	...	Divisional total.		
62,919	63,292	3,90,342	2,435	8,500	70,000	31	Bareilly ...	Bareilly ...	Rohilkhand.
3,022	3,035	22,616	105	...	...	32	Bijnor ...	Bijnor ...	
5,791	6,667	17,651	200	...	...	33	Chandpur ...		
9,570	12,145	25,814	300	...	...	34	Dhampur ...		
8,740	8,934	32,565	310	700	33,530	35	Nagina ...		
3,812	4,753	38,291	672	8,200	...	36	Najibabad ...		
20,865	24,502	93,544	560	...	46,590	37	Budaun ...	Budaun ...	
2,619	3,284	20,903	42	...	2,927	38	Ujhani ...		
4,149	5,522	21,128	...	...	...	39	Sahaswan ...		
54,644	57,973	3,62,346	5,228	37,800	4,65,680	40	Moradabad ...	Moradabad	
18,124	18,124	70,491	1,163	...	98,240	41	Chandausi ...		
9,867	11,649	53,653	605	...	...	42	Amroha ...		
9,160	12,502	52,711	504	1,000	...	43	Sambhal ...		
43,588	49,497	1,78,496	3,361	15,000	...	44	Shahjahanpur ...	Shahjahanpur	
34,030	34,030	63,289	750	...	...	45	Tilhar ...		
45,189	45,530	1,38,384	1,220	...	21,611	46	Pilibhit ...	Pilibhit ...	
5,612	5,612	15,697	160	...	...	47	Bisalpur ...		
3,41,701	3,67,051	15,97,921	17,615	71,200	7,38,577	...	Divisional total.		

STATEMENT NO. III.—*Statement showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses, (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD.	Etawah ...	Etawah ...	48	5,175	4,745	...	...	141	...	...	10,061
	Cawnpore ...	Cawnpore ...	49	40,584	20,858	...	...	7,228	...	...	68,670
	Fatehpur ...	Fatehpur ...	50	2,116	2,309	...	...	5	...	...	4,430
	Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	51	2,745	6,727	...	...	5	...	...	9,477
	Allahabad ...	Allahabad ...	52	47,212	25,446	...	...	1,195	72	...	73,925
		Divisional total	...	97,832	60,085	...	...	8,574	72	...	1,66,563
JHANSI.	Banda ...	Banda ...	53	2,724	3,357	...	...	...	...	...	6,081
	Jhansi ...	Jhansi ...	54	4,568	5,979	...	...	19	...	...	10,566
		Lalitpur ...	55	2,650	2,340	...	...	4	...	...	4,994
		Mau Ranipur ...	56	1,908	2,493	...	...	55	60	...	4,516
	Jalaun ...	Orai ...	57	1,488	1,039	...	...	38	...	...	2,565
		Kalpi ...	58	1,522	1,153	...	5	94	...	...	2,774
		Kunch ...	59	2,313	1,781	...	...	254	...	...	4,348
		Divisional total	...	17,173	18,142	...	5	464	60	...	35,844
BENARES.	Benares ...	Benares ...	60	14,344	26,743	...	...	119	...	...	41,206
	Mirzapur ...	Mirzapur ...	61	6,220	6,875	...	...	179	...	...	13,274
	Jaunpur ...	Jaunpur ...	62	4,063	5,785	...	...	21	...	...	9,869
	Ghazipur ...	Ghazipur ...	63	3,411	5,248	...	...	18	...	...	8,677
	Ballia ...	Ballia ...	64	1,721	613	...	...	35	...	...	2,369
		Divisional total	...	29,759	45,264	...	...	372	...	...	75,395
GORAKHPUR.	Gorakhpur ...	Gorakhpur ...	65	7,202	6,455	...	...	29	..	...	13,686
	Azamgarh ...	Azamgarh ...	66	1,256	2,538	...	...	...	...	...	3,794
		Divisional total	...	8,458	8,993	...	...	29	...	...	17,480
KUMAUN.	Almora ...	Almora ...	67	289	2,584	...	67	...	...	...	2,940
	Naini Tal ...	Naini Tal ...	68	10,828	647	3,456	2,157	276	...	...	17,364
		Kashipur ...	69	870	246	1,345	...	96	...	...	2,557
		Divisional total	...	11,987	3,477	4,801	2,224	372	...	...	22,861

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
198	5,972	...	...	6,170	3,079	...	48
1,658	37,875	660	...	4,193	1,00,877	1,05,201	49
...	1,647	...	...	1,647	...	31	50
...	6,347	...	...	6,347	...	...	51
3,550	31,310	18	...	34,878	18,326	65,157	52
5,406	83,151	678	...	89,235	1,22,282	1,70,389	...
...	5,106	22	...	5,128	...	613	53
...	6,856	...	47	6,903	62,575	796	54
...	2,127	...	1	2,128	...	151	55
...	1,841	...	...	1,841	...	335	56
...	817	...	...	817	...	59	57
...	593	...	...	593	...	89	58
...	1,434	...	...	1,434	...	205	59
...	18,774	22	48	18,844	62,575	2,248	...
...	26,650	...	253	26,903	40,734	83,062	60
...	3,645	...	80	3,725	55,588	...	61
...	2,823	...	...	2,823	...	...	62
...	4,859	69	...	4,928	1,575	193	63
...	1,261	...	...	1,261	175	..	64
...	39,238	69	333	39,640	98,072	83,255	...
...	6,472	...	...	6,472	...	...	65
...	1,310	...	...	1,310	...	163	66
...	7,782	...	...	7,782	...	163	...
...	954	...	...	954	...	506	67
...	8,733	9	...	8,733	6,387	44,094	68
...	686	...	...	695	...	...	69
...	10,373	9	...	10,382	6,387	44,600	...

Serial number of municipality.	Public health and: Drainage. Capital outlay.	Drainage. Establishment, repairs, &c.	Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	...	3,423	24,459	3,775	...	288	115
49	5,353	9,470	96,061	9,131	...	1,721	1,600
50	93	1,981	5,498	527	...	201	305
51	8,628	1,099	30,501	3,204	...	360	577
52	19,375	819	1,04,877	14,218	...	1,383	10,432
...	33,449	16,792	2,61,396	30,855	...	3,953	13,029
53	...	2,030	7,583	1,253	...	274	278
54	322	67	26,275	2,013	...	615	643
55	...	249	6,061	653	...	184	2,418
56	2,369	198	5,853	1,545	...	245	978
57	...	10	4,635	299	...	177	133
58	3,189	101	3,338	288	...	191	38
59	195	64	5,136	854	...	152	274
...	6,075	2,719	58,881	6,905	...	1,838	4,762
60	81,780	6,412	91,300	6,312	...	1,232	30,562
61	...	107	23,590	4,540	...	397	686
62	963	...	17,352	1,400	...	321	184
63	...	489	13,241	2,708	...	325	898
64	...	1,840	4,495	420	...	197	336
...	82,743	8,848	1,49,978	15,380	...	2,472	32,666
65	...	...	31,770	4,038	...	374	7,090
66	27	...	7,120	1,581	...	112	679
...	27	...	38,890	5,619	...	486	7,769
67	...	3,030	5,182	567	...	147	873
68	308	7,499	46,544	3,135	...	353	3,203
69	...	1,791	3,135	840	...	399	80
...	308	13,220	54,861	4,542	...	899	4,156

convenience—(*cont'd.*)

Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
370	...	2,372	...	...	1,268	13,567	48
273	...	5,155	3,584	945	20,542	7,532	49
100	58	417	...	...	...	...	50
277	...	1,190	...	173	525	2,943	51
318	...	1,0[illegible]6	...	144	14,705	5,104	52
1,338	58	10,230	3,584	1,262	37,040	29,146	...
117	198	767	...	24	431	1,282	53
135	...	2,221	431	...	...	451	54
120	50	2,409	...	...	594	...	55
236	...	170	...	...	217	96	56
172	134	587	...	24	...	73	57
124	...	98	...	24	...	149	58
112	118	...	...	24	...	...	59
1,016	500	6,252	431	96	1,242	2,051	...
444	...	1,759	...	1,445	17,028	7,454	60
365	...	1,176	...	280	654	1,372	61
96	...	1,104	...	9	710	754	62
360	...	11,949	...	24	845	1,376	63
162	...	124	...	20	303	2,192	64
1,427	...	16,112	...	1,778	19,510	13,118	...
325	..	482	367	36	2,599	5,416	65
138	594	210	...	56	12	496	66
463	594	692	367	92	2,611	5,912	...
...	...	..	...	...	234	..	67
50	1,501	2,041	...	...	1,792	1,645	68
172	51	348	...	...	.	..	69
222	1,048	2,[illegible]89	..	...	5,[illegible]26	1,645	...

Serial number of municipality.	Public health and convenience—(*concluded*).			Public instruction.			
	Public works—(*concld.*)		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	6,814	...	59,530	287	4,150	...	4,437
49	56,255	...	4,23,700	17,557	3,307	10,250	31,114
50	1,500	...	10,711	1,295	150	...	1,445
51	11,771	...	61,248	5,530	...	589	6,119
52	37,528	342	2,93,824	10,895	7,226	...	18,121
...	1,13,868	342	8,49,013	35,564	14,833	10,839	61,236
53	1,473	...	16,323	2,302	...	50	2,352
54	8,633	...	1,05,177	7,744	400	...	8,144
55	1,557	...	14,446	2,135	...	...	2,135
56	1,900	136	14,278	1,314	134	...	1,448
57	337	...	6,640	523	...	...	523
58	1,103	...	8,732	1,213	...	...	1,213
59	151	...	7,285	1,062	...	...	1,062
...	15,154	136	1,72,881	16,293	534	50	16,877
60	66,373	1,758	4,37,655	14,844	...	920	15,764
61	8,873	...	97,628	5,704	...	120	5,824
62	5,539	...	28,432	3,565	...	120	3,685
63	7,041	...	41,024	2,840	...	204	3,044
64	2,465	...	12,729	1,319	...	...	1,319
...	90,291	1,758	6,17,468	28,272	...	1,364	29,636
65	15,423	...	67,920	4,526	1,100	480	6,106
66	196	...	11,414	1,084	844	50	1,978
...	15,619	...	79,334	5,610	1,944	530	8,084
67	1,115	...	12,554	840	...	25	865
68	11,344	150	1,33,139	550	172	100	822
69	3,468	...	10,287	880	...	10	890
...	15,927	150	1,55,980	2,270	172	135	2,577

Cotributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general urposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	524	708	48
39,903	...	74,906	...	...	4,339	78	49
25	...	...	...	...	292	...	50
420	...	...	...	...	491	1	51
21,191	...	17,731	...	...	4,592	1,403	52
61,539	...	92,637	...	...	10,238	2,190	...
...	...	...	...	...	469	...	53
9,866	...	...	...	557	867	...	54
...	...	...	...	...	177	...	55
...	...	...	...	...	635	16	56
10	...	...	...	...	131	...	57
75	...	...	...	...	119	...	58
125	...	...	...	...	544	...	59
10,076	...	...	...	557	2,942	16	...
9,104	...	1,15,675	...	...	3,037	2,984	60
...	...	8,646	...	124	1,176	...	61
137	...	5,637	...	...	1,099	...	62
...	...	...	21	...	565	50	63
...	328	1,248	...	...	235	...	64
9,241	328	1,31,206	21	124	6,112	3,034	...
1,290	...	...	...	...	976	287	65
50	...	...	...	...	132	...	66
1,340	...	...	...	...	1,108	287	...
340	...	399	...	...	405	...	67
2,046	...	13,115	...	797	1,077	...	68
307	...	182	...	...	119	...	69
2,693	...	13,696	...	797	1,601	...	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	264	111	325	...	2,968	4,900
49	5,426	5,898	...	...	6,560	22,301
50	264	6	11	...	2	575
51	245	188	14	...	2,845	3,784
52	2,083	3,476	3,914	...	4,126	19,594
...	8,282	9,679	4,264	...	16,501	51,154
53	177	614	...	...	724	1,984
54	366	232	459	...	3,024	4,948
55	155	258	...	...	155	745
56	106	72	25	79	461	1,394
57	64	35	...	...	185	415
58	54	143	...	...	66	382
59	111	51	50	...	334	1,090
...	1,033	1,405	534	79	4,949	10,958
60	3,936	...	2,258	340	7,099	19,654
61	199	16	982	185	2,950	5,508
62	262	63	408	...	1,488	3,320
63	317	...	171	...	1,020	2,123
64	14	...	228	6,799	226	7,502
...	4,728	79	4,047	7,324	12,783	38,107
65	461	111	360	...	2,186	4,381
66	350	...	...	...	293	775
...	811	111	360	...	2,479	5,156
67	66	2	27	...	171	671
68	597	165	692	...	3,558	6,089
69	46	...	...	...	528	693
...	709	167	719	...	4,257	7,453

Total	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,900	85,098	...	...	...	...	48
97,207	7,00,787	...	...	17,531	41,601	49
575	18,833	...	...	...	...	50
3,784	87,395	...	...	...	...	51
37,325	4,79,264	4,14,694	...	...	1,36,613	52
1,43,791	13,71,377	4,14,694	...	17,531	1,78,214	..
1,984	31,868	2,000	...	...	...	53
5,505	1,46,161	...	...	...	...	54
745	24,448	1,965	...	...	...	55
1,394	23,477	...	...	...	...	56
415	10,970	...	...	...	...	57
382	13,769	...	...	...	...	58
1,090	15,344	...	...	...	...	59
11,515	2,66,037	3,965	...	...	...	...
1,35,329	6,65,961	...	10,000	...	33,767	60
14,278	1,84,729	80,008	...	...	10,731	61
8,957	53,903	2,965	...	...	5,332	62
2,141	59,817	...	...	...	...	63
9,078	26,756	5,500	...	...	2,080	64
1,69,786	9,41,166	88,473	10,000	...	51,910	...
4,381	99,855	..	...	...	...	65
775	19,321	...	...	...	...	66
5,156	1,19,176	...	...	...	...	...
1,070	18,723	...	...	...	1,805	67
20,901	1,32,105	...	...	...	12,245	68
875	15,611	...	...	...	217	69
21,946	2,16,439	...	...	...	14,267	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	...	...	4,438	4,438	89,536	135
49	...	500	6,255	65,887	7,66,674	1,22,448
50	...	...	352	352	19,185	...
51	...	1,411	690	2,101	89,496	...
52	275	...	21,960	5,73,542	10,52,806	24,689
...	275	1,911	33,695	6,46,320	20,17,697	1,47,272
53	...	...	...	2,000	33,868	...
54	...	91	1,038	1,129	1,47,290	3,404
55	...	...	270	2,235	26,683	1,794
56	...	...	79	79	23,556	778
57	...	...	...	...	10,970	...
58	...	...	...	...	13,769	353
59	...	...	694	694	16,038	...
...	...	91	2,081	6,137	2,72,174	6,329
60	...	...	...	43,767	7,09,728	37,078
61	..	...	957	91,696	2,26,425	1,190
62	...	...	281	8,578	62,481	682
63	...	...	185	185	60,002	...
64	...	...	...	7,580	34,336	81
...	...	...	1,423	1,51,806	10,92,972	39,031
65	...	...	5,717	5,717	1,05,572	386
66	...	...	328	328	19,649	769
...	...	...	6,045	6,045	1,25,221	1,155
67	...	...	...	1,805	20,528	132
68	935	...	971	14,151	1,96,256	3,477
69	...	...	...	217	15,828	39
...	935	...	971	16,173	2,32,612	3,648

Provinces of Agra and Oudh during the year ending the 31st March 1912—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(*a*)	62(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
20,715	20,850	1,10,386	...	9,500	...	48	Etawah ...	Etawah ...	Allahabad.
2,10,467	3,32,915	10,99,589	1,550	...	16,18,501	49	Cawnpore ...	Cawnpore ...	
18,176	18,176	37,361	150	...	...	50	Fatehpur ...	Fatehpur ...	
9,153	9,153	98,649	2,561	20,000	...	51	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
2,34,538	2,59,227	13,12,033	3,364	4,27,000	7,76,728	52	Allahabad ...	Allahabad ...	
4,93,049	6,40,321	26,68,018	7,625	4,56,500	23,95,229	...	Divisional total.		
5,840	5,840	39,708	550	1,000	...	53	Banda ...	Banda ...	Jhansi.
29,348	32,752	1,80,042	1,824	25,000	40,000	54	Jhansi ...	Jhansi ...	
13,885	15,679	42,362	600	3,000	...	55	Lalitpur ...		
11,141	11,919	35,475	105	4,000	...	56	Mau Ranipur ...		
3,071	3,071	14,041	200	...	...	57	Orai ...	Jalaun ...	
3,336	3,689	17,458	400	...	...	58	Kalpi ...		
12,154	12,154	28,192	605	...	...	59	Kunch ...		
78,775	85,104	3,57,278	4,284	33,000	40,000	...	Divisional total.		
2,94,609	3,31,687	10,41,415	5,320	10,000	28,92,286	60	Benares ...	Benares ...	Benares.
39,510	40,700	2,67,125	...	1,24,600	2,21,887	61	Mirzapur ...	Mirzapur ...	
41,799	42,481	1,04,962	605	3,000	1,36,981	62	Jaunpur ...	Jaunpur ...	
12,316	12,316	72,318	775	10,000	...	63	Ghazipur ...	Ghazipur ...	
20,901	20,982	55,318	45	5,500	37,850	64	Ballia ...	Ballia ...	
4,09,135	4,48,166	15,41,133	6,745	1,53,100	32,89,004	...	Divisional total.		
36,226	36,612	1,42,184	683	10,000	...	65	Gorakhpur ...	Gorakhpur...	Gorakhpur.
22,797	23,566	43,215	700	...	...	66	Azamgarh ...	Azamgarh ...	
59,023	60,178	1,85,399	1,383	10,000	...	...	Divisional total.		
28,943	29,075	49,603	340	300	8,569	67	Almora ...	Almora ...	Kumaun.
1,30,526	1,34,003	3,30,259	935	...	3,18,892	68	Naini Tal ...	Naini Tal ...	
11,856	11,895	27,723	...	...	3,800	69	Kashipur ...		
1,71,325	1,74,973	4,07,585	1,275	300	3,31,261	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.										
Lucknow ...	Lucknow ...	70	23,629	32,966	823	...	588	1,026	301	59,333
Unao ...	Unao ...	71	1,432	279	...	...	5	...	...	1,716
Rae Bareli ...	Rae Bareli ...	72	2,277	2,459	...	...	13	...	...	4,749
Sitapur ...	Sitapur ...	73	2,331	3,003	...	771	100	99	...	6,304
	Khairabad ...	74	1,057	1,862	...	...	...	...	...	2,919
Hardoi ...	Hardoi ...	75	2,507	700	...	...	...	...	...	3,207
	Shahabad ...	76	1,089	444	...	...	...	...	...	1,533
	Sandila ...	77	2,032	2,178	...	...	...	...	...	4,210
Kheri ...	Lakhimpur ...	78	1,865	881	...	...	...	...	...	2,746
	Divisional total ...		38,219	44,772	823	771	706	1,125	301	86,717
FYZABAD.										
Fyzabad ...	Fyzabad ...	79	5,442	9,253	...	..	15	...	..	14,710
	Tanda ...	80	1,251	263	...	...	6	...	...	1,520
Gonda ...	Gonda ...	81	2,956	2,337	...	...	...	...	...	5,293
	Balrampur ...	82	1,061	462	...	567	31	...	...	2,121
Bahraich ...	Bahraich ...	83	2,895	3,075	...	...	...	...	...	5,970
	Nanpara ...	84	1,219	1,754	...	...	...	...	...	2,973
Sultanpur ...	Sultanpur ...	85	1,711	1,696	...	...	...	...	...	3,407
Partabgarh ...	Bela (Partabgarh).	86	1,439	2,236	...	...	76	...	...	3,751
Bara Banki...	Nawabganj (Bara Banki).	87	1,650	2,965	...	260	...	...	...	4,875
	Divisional total ...		19,624	24,041	...	827	128	...	...	44,620
	GRAND TOTAL, 1911-1912. ...		4,18,681	4,26,919	11,721	6,891	17,568	3,827	3,051	8,88,658
	Grand total, 1910-1911. ...		*3,86,984*	*4,43,935*	*11,359*	*17,436*	*15,009*	*1,711*	*371*	*8,76,806*

Public safety.					Public health and convenience.		Serial number of municipality.
					Water-supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
4,299	28,864	1,112	...	34,275	1,12,401	76,563	70
...	980	...	...	980	...	...	71
...	1,985	...	38	2,023	...	443	72
...	2,115	151	...	2,266	...	325	73
...	686	...	...	686	...	...	74
...	1,979	...	...	1,979	..	122	75
...	827	...	...	827	...	89	76
...	771	...	...	771	...	94	77
...	2,254	...	...	2,254	136	308	78
4,299	40,461	1,263	38	46,061	1,12,537	77,944	...
...	7,319	92	...	7,411	...	...	79
...	522	...	12	534	...	...	80
...	2,430	...	...	2,430	...	220	81
...	482	...	...	482	...	...	82
...	4,211	...	...	4,211	...	...	83
...	1,623	...	...	1,623	...	...	84
...	1,916	...	...	1,916	...	...	85
...	822	...	...	822	...	...	86
...	2,204	235	16	2,455	...	564	87
...	21,529	327	28	21,884	...	784	...
16,138	4,58,587	3,364	974	4,79,063	4,18,813	5,31,546	...
13,514	*4,59,412*	*19,783*	*864*	*4,93,573*	*2,49,232*	*4,88,401*	...

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	2,18,201	2,907	1,42,018	7,505	...	1,850	26,763
71	190	1,174	5,006	216	...	184	89
72	...	172	7,486	957	...	208	1,554
73	403	113	12,044	1,637	...	257	279
74	...	...	3,482	420	...	206	25
75	710	804	7,562	1,454	...	113	1,115
76	70	...	4,797	350	...	143	825
77	...	11	3,425	1,135	...	169	87
78	10,000	1,367	4,790	398	...	278	640
...	2,29,574	6,548	1,90,610	14,072	...	3,408	31,377
79	31,000	411	29,296	2,554	...	483	1,271
80	179	6	7,537	510	...	230	128
81	329	279	6,641	969	...	256	184
82	...	194	3,137	323	...	259	12
83	100	...	9,292	1,236	...	432	555
84	...	...	2,757	494	...	265	102
85	643	182	3,574	521	...	130	230
86	1,391	65	4,507	780	...	206	1,233
87	...	992	7,877	727	...	178	107
...	33,642	2,129	74,618	8,114	...	2,439	3,822
...	6,75,865	1,05,112	14,82,776	1,79,703	...	29,474	1,62,282
...	*6,03,467*	*92,421*	*14,47,776*	*1,67,147*	...	*28,594*	*3,06,294*

convenience—(*continued*).

Pounds.	Dak bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
514	...	5,393	110	408	6,837	36,651	70
425	...	150	...	...	180	...	71
117	...	2,001	1,027	97	206	168	72
136	744	1,341	...	218	993	...	73
108	...	...	...	12	...	1,449	74
548	...	1,090	...	24	397	1,884	75
163	...	95	16	...	...	119	76
194	...	...	24	...	...	...	77
200	...	164	...	12	353	851	78
2,405	744	10,234	1,177	771	8,966	41,122	...
237	...	209	...	...	1,202	825	79
116	...	50	...	...	...	58	80
186	42	49	...	...	575	142	81
238	...	...	...	125	120	214	82
766	381	2,746	...	5	280	130	83
170	54	...	...	12	...	...	84
156	...	1,184	...	...	...	108	85
219	296	47	...	...	...	192	86
123	154	742	...	12	378	844	87
2,211	927	5,027	...	154	2,555	2,513	...
19,702	9,880	97,977	8,795	6,174	1,08,671	1,68,755	...
17,998	*9,220*	*1,01,256*	*5,791*	*6,071*	*1,06,362*	*1,08,292*	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.			
	Public works—(*concluded*).						
	Roads.	Stores.	Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	74,147	...	7,12,268	39,983	...	320	40,303
71	845	...	8,459	600	...	...	600
72	4,859	44	19,339	2,105	100	292	2,497
73	3,423	...	21,913	345	2,640	311	3,296
74	498	...	6,200	785	...	...	785
75	...	...	15,823	1,300	...	215	1,515
76	1,497	...	8,164	599	1,000	178	1,777
77	1,414	...	6,553	2,166	1,000	196	3,362
78	4,268	...	23,765	1,264	100	...	1,364
...	90,951	44	8,22,484	49,147	4,840	1,512	55,499
79	9,733	...	77,221	...	5,170	360	5,530
80	314	...	9,128	48	780	5	833
81	2,412	...	12,284	1,046	...	60	1,106
82	377	...	4,999	376	...	...	376
83	1,461	...	17,384	...	2,694	440	3,134
84	.	...	3,854	1,170	...	...	1,170
85	771	...	7,502	1,381	...	125	1,506
86	1,138	...	10,074	1,064	...	25	1,089
87	1,362	...	14,060	1,460	...	250	1,666
...	17,571	...	1,56,506	6,501	8,644	1,265	16,410
...	6,33,109	8,138	46,46,772	2,98,443	66,573	20,197	3,85,213
...	*6,71,747*	*6,178*	*44,16,247*	*2,96,969*	*66,249*	*11,367*	*3,74,585*

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		Serial number of municipality.
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
39,686	...	74,446	...	...	4,171	547	70
...	...	...	...	...	286	...	71
100	...	...	...	14	655	245	72
500	...	...	...	...	842	41	73
...	...	...	...	...	166	6	74
200	...	...	...	...	299	...	75
...	...	...	...	...	316	...	76
...	...	...	...	...	280	...	77
...	...	...	...	...	773	...	78
40,486	...	74,446	...	14	7,788	839	...
6,564	...	3,184	...	...	958	123	79
450	...	...	...	...	173	5	80
...	...	...	...	...	407	614	81
...	...	...	...	...	156	2	82
...	...	...	...	...	211	6	83
50	...	...	...	...	218	...	84
...	...	...	...	...	441	5	85
...	...	...	...	...	290	...	86
120	...	...	...	...	625	54	87
7,184	...	3,184	...	...	3,479	809	...
2,49,137	328	4,62,937	21	35,092	67,728	15,766	...
2,40,484	...	*4,76,666*	...	*5,883*	*76,574*	*16,849*	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	4,598	...	6,083	...	2,938	18,337
71	40	...	...	...	207	533
72	436	469	78	...	346	2,229
73	161	1,682	...	...	941	3,667
74	25	423	...	...	774	1,394
75	342	307	5	...	108	1,061
76	...	...	5	...	522	843
77	57	12	379	...	1,152	1,880
78	91	215	33	457	910	2,479
...	5,750	3,108	6,583	457	7,898	32,423
79	253	105	745	4,202	1,689	8,075
80	50	495	...	...	104	827
81	89	1,163	173	25	2,589	5,060
82	47	...	32	...	15	252
83	138	202	299	...	1,149	2,005
84	95	...	...	...	44	357
85	68	430	18	...	504	1,466
86	300	99	...	...	756	1,445
87	78	572	15	...	780	2,124
...	1,118	3,066	1,282	4,227	7,630	21,611
...	41,754	26,362	22,442	44,216	2,06,825	4,25,093
...	*36,311*	*27,675*	*23,239*	*32,575*	*2,97,268*	*5,10,491*

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
92,783	9,78,648	25,000	...	...	1,53,278	70
533	12,288	...	...	...	...	71
2,243	30,951	...	...	...	...	72
3,667	37,946	...	...	...	...	73
1,394	11,984	...	...	...	...	74
1,061	23,785	...	...	...	...	75
843	13,144	...	...	...	...	76
1,880	16,776	...	...	...	...	77
2,479	32,608	...	...	...	...	78
1,06,883	11,58,130	25,000	...	...	1,53,278	...
11,259	1,22,695	...	...	...	4,128	79
827	13,292	....	...	...	...	80
5,060	26,173	...	...	...	...	81
252	8,230	...	...	...	...	82
2,005	32,704	...	...	...	...	83
357	10,027	...	...	...	...	84
1,466	15,797	...	...	...	...	85
1,445	17,181	...	...	...	...	86
2,124	25,300	...	...	...	...	87
24,795	2,71,399	...	...	...	4,128	...
9,23,471	75,72,314	7,49,036	10,000	17,531	5,74,296	...
9,23,040	*73,94,739*	*93,703*	...	*17,531*	*4,58,094*	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	50	100	22,758	201,186	11,79,834	12,909
71	...	...	...	...	12,288	551
72	...	...	...	...	30,951	2,750
73	...	...	4	4	37,950	903
74	...	...	14	14	11,998	...
75	...	...	...	...	23,785	364
76	...	...	...	...	13,144	...
77	...	...	...	...	16,776	216
78	...	...	...	...	32,608	1,151
...	50	100	22,776	201,204	13,59,334	18,844
79	...	...	3,222	7,350	1,30,045	1,576
80	...	...	...	...	13,292	...
81	...	...	726	726	26,899	1,146
82	...	...	...	...	8,230	...
83	...	...	302	302	33,006	143
84	...	...	512	512	10,539	283
85	...	...	...	...	15,797	...
86	...	...	...	...	17,181	...
87	...	...	283	283	25,583	874
...	...	...	5,045	9,173	2,80,572	4,022
...	3,088	7,418	1,27,780	14,89,149	90,61,463	2,93,507
...	*4,852*	*1,742*	*1,12,057*	*6,87,979*	*80,82,718*	*1,74,518*

Provinces of Agra and Oudh during the year ending the 31st March 1912—(concluded).

Balance.		Grand total	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(a)	62(b)	3		1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
2,69,321	2,82,230	14,62,064	5,150	25,000	18,45,781	70	Lucknow ...	Lucknow ...	LUCKNOW.
3,150	3,701	15,989	85	...	...	71	Unao ...	Unao ...	
13,643	16,393	47,344	312	...	...	72	Rae Bareli ...	Rae Bareli...	
17,120	18,023	55,973	331	7,000	...	73	Sitapur ...	Sitapur ...	
2,154	2,154	14,152	115	1,000	...	74	Khairabad ...		
4,432	4,796	28,581	70	...	...	75	Hardoi ...	Hardoi ...	
5,403	5,403	18,547	200	...	...	76	Shahabad ...		
10,931	11,147	27,923	400	100	...	77	Sandila ...		
13,015	14,166	46,774	65	5,000	...	78	Lakhimpur ...	Kheri ...	
3,39,169	3,58,013	17,17,347	6,728	38,100	18,45,781	...	Divisional total.		
47,745	49,321	1,79,366	660	...	76,674	79	Fyzabad ...	Fyzabad ...	FYZABAD.
4,352	4,352	17,644	100	...	...	80	Tanda ...		
8,204	9,350	36,249	165	...	...	81	Gonda ...	Gonda ...	
1,094	1,094	9,324	100	...	...	82	Balrampur ...		
6,967	7,110	40,116	672	3,200	...	83	Bahraich ...	Bahraich ...	
4,236	4,519	15,053	200	2,000	...	84	Nanpara ...		
4,512	4,512	20,309	330	...	...	85	Sultanpur ...	Sultanpur...	
8,445	8,445	25,626	167	...	...	86	Bela (Partabgarh).	Partabgarh	
4,388	5,262	30,845	235	...	...	87	Nawabganj (Bara Banki).	Bara Banki	
89,943	93,965	3,74,537	2,629	5,200	76,674	...	Divisional total.		
31,69,723	34,63,230	1,25,24,693	69,981	11,13,700	116,27,228	...	GRAND TOTAL, 1911-1912.		
26,39,558	*28,14,076*	*1,08,96,794*	*73,341*	*3,56,600*	*1,17,76,525*	...	*Grand total, 1910-1911.*		

STATEMENT No. IV

AND

ABSTRACT STATEMENT.

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed 31st March 1912, the average consumption or expenditure per head*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dun ...	Dehra ...	1	38,610	381,511	12,503	317,858	9,775	8 9 0
	Saharanpur	Saharanpur ...	2	62,850	863,558	26,545	453,631	14,231	7 9 0
		Hardwar Union	3	28,682	224,018	8,150	219,610	8,007	7 26 0
		Deoband ...	4	18,614	161,246	5,076	73,875	2,350	3 39 0
		Roorkee ...	5	16,584	141,843	4,791	122,981	4,181	7 17 0
	Muzaffarnagar.	Muzaffarnagar	6	23,811	169,510	4,940	159,650	4,639	6 28 0
		Kandhla ...	7	8,691	85,122	2,702	64,317	2,050	7 16 0
		Kairana ...	8	16,293	139,191	4,416	100,546	3,207	6 7 0
	Meerut ...	Meerut ...	9	116,227	762,692	50,099	673,999	42,523	5 32 0
		Ghaziabad ...	10	11,304	27,182	1,473	25,717	1,387	2 11 0
		Hapur ...	11	19,142	450,414	13,134	310,124	6,516	16 8 0
	Bulandshahr	Bulandshahr ...	12	19,383	190,472	5,953	141,023	4,408	7 11 0
		Khurja ...	13	27,387	324,780	9,226	169,347	5,390	6 7 0
		Sikandrabad ...	14	18,946	164,228	5,311	103,757	3,386	5 19 0
		Divisional total	...	426,524	4,085,767	1,54,319	2,936,465	1,12,050	6 3 0
AGRA.	Aligarh ...	Koil (Aligarh)...	15	64,825	843,411	28,559	471,871	15,889	7 11 0
		Hathras ...	16	37,854	1,368,902	33,458	426,594	10,223	11 11 0
		Atrauli ...	17	15,730	98,065	3,218	76,724	2,550	4 35 0
		Sikandra Rao...	18	10,109	72,802	2,358	60,485	1,972	5 39 0
	Muttra ...	Muttra ...	19	58,183	520,866	16,277	395,386	12,356	6 32 0
		Brindaban ...	20	18,443	113,073	3,933	112,406	3,912	6 6 0
		Kosi ...	21	7,188	11,024	631	10,315	587	1 17 0

Refined sugar.					Serial number of municipality.	N
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.		
11	12	13	14	15	4	
Mds.	Rs.	Mds.	Rs.	Mds. s. c.		
17,533	6,236	13,050	4,814	0 13 0	1	
98,411	15,413	38,582	6,065	0 24 0	2	
16,383	5,191	16,170	5,124	0 23 0	3	
5,122	1,331	1,812	904	0 4 0	4	
6,962	2,971	4,704	2,005	0 11 0	5	
...	...	...	...	...	6	
2,411	777	2,349	758	0 11 0	7	
6,411	1,941	6,289	1,905	0 15 0	8	
33,802	10,777	31,600	10,092	0 11 0	9	
...	...	...	...	...	10	
...	...	...	...	...	11	
6,837	1,923	6,123	1,722	0 13 0	12	
27,397	11,106	12,804	4,736	0 19 0	13	
5,386	1,840	4,904	1,703	0 10 0	14	
226,655	59,506	138,387	39,823	0 15 0	...	
65,471	16,587	39,473	10,089	0 24 0	15	
...	...	...	...	...	16	
3,362	940	2,775	811	0 7 0	17	
3,793	988	3,650	952	0 14 0	18	
29,080	10,288	27,357	9,887	0 19 0	19	
9,863	2,774	9,786	2,752	0 21 0	20	
...	...	...	...	...	21	

Serial number of municipality.	Unrefined salt.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	36,772	4,597	28,578	3,572	0 30 0
2	178,841	11,176	26,842	1,676	0 17 0
3	11,515	1,439	10,833	1,354	0 15 0
4	13,009	1,302	11,833	1,192	0 25 0
5	5,812	728	5,489	688	0 13 0
6	...	...	...	...	...
7	...	...	...	...	...
8	8,772	823	5,883	553	0 14 0
9	29,436	3,680	28,215	3,528	0 10 0
10	...	...	...	...	...
11	...	...	...	...	...
12	17,173	1,610	14,944	1,401	0 31 0
13	58,342	5,470	37,527	3,508	0 15 0
14	7,667	959	5,192	649	0 11 0
...	367,339	31,784	175,341	18,121	0 19 0
15	79,038	7,410	59,473	5,576	0 37 0
16	...	...	...	...	...
17	13,082	1,227	12,708	1,192	0 33 0
18	4,928	462	4,907	460	0 19 0
19	39,678	4,960	36,193	4,524	0 25 0
20	6,869	646	6,827	642	0 15 0
21	...	...	...	...	...

Ghi.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
5,394	2,781	4,623	2,384	0 5 0	1
9,744	5,637	9,535	5,529	0 6 0	2
8,832	8,285	8,661	8,125	0 12 0	3
1,919	1,440	1,889	1,417	0 4 0	4
2,171	1,361	2,083	1,306	0 5 0	5
3,627	2,014	3,422	1,911	0 6 0	6
811	406	788	395	0 4 0	7
1,436	708	1,237	608	0 3 0	8
14,289	14,288	13,960	13,959	0 5 0	9
1,947	1,217	1,765	1,102	0 6 0	10
2,452	1,531	2,340	1,461	0 5 0	11
2,477	1,858	2,386	1,790	0 5 0	12
...	...	...	...	...	13
1,982	1,239	1,729	1,081	0 4 0	14
57,081	42,765	54,418	41,068	0 5 0	...
12,077	6,039	9,885	4,943	0 6 0	15
26,478	13,239	7,802	3,901	0 8 0	16
795	397	664	331	0 2 0	17
786	393	710	355	0 3 0	18
14,578	7,289	12,492	6,246	0 9 0	19
4,738	2,368	4,715	2,357	0 11 0	20
1,443	722	1,337	669	0 7 0	21

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	516,547	31,606	418,233	25,245	10 33 0
2	1,298,599	72,131	614,833	39,266	9 31 0
3	407,832	27,406	342,194	26,942	1 19 0
4	190,470	10,609	94,873	7,209	5 4 0
5	174,999	12,376	152,270	10,614	9 7 0
6	195,295	9,679	184,536	9,243	7 30 0
7	97,307	4,336	76,416	3,654	8 32 0
8	173,198	8,743	131,301	7,128	8 2 0
9	1,157,097	1,01,862	915,056	90,472	7 35 0
10	67,510	4,407	61,985	4,058	5 19 0
11	512,744	18,107	368,480	11,296	19 10 0
12	298,925	14,583	243,924	12,385	12 23 0
13	482,580	29,444	284,736	17,050	10 15 0
14	235,740	11,696	157,514	8,914	8 13 0
...	5,808,843	3,56,986	4,046,351	2,73,476	9 36 0
15	1,283,068	71,465	807,741	48,181	12 18 0
16	1,460,688	54,379	455,328	16,720	12 1 0
17	163,963	7,464	140,036	6,527	8 36 0
18	118,344	5,372	105,022	4,886	10 16 0
19	700,202	45,016	566,914	38,963	9 29 0
20	178,743	11,631	177,884	11,569	9 28 0
21	74,054	2,370	72,195	2,234	10 2 0

Class II.—Animals for slaughter.					Serial number of municipality.
(*a*) Gross imports	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
19,923	2,653	17,663	2,512	...	1
22,307	3,345	22,307	3,345	...	2
4,506	476	4,506	476	...	3
4,073	554	4,073	554	...	4
10,186	1,882	9,682	1,822	...	5
9,168	901	9,168	901	...	6
1,303	283	1,303	283	...	7
2,424	446	2,424	446	...	8
25,055	6,439	25,055	6,439	...	9
4,655	594	4,655	594	...	10
4,018	557	4,018	557	...	11
...	...	...	...	...	12
...	...	...	...	...	13
...	...	...	...	...	14
107,618	18,120	104,854	17,929	...	...
76,553	18,374	76,553	18,374	...	15
...	...	...	...	...	16
3,140	426	3,140	426	...	17
7,424	1,539	7,424	1,539	...	18
23,920	2,392	22,360	2,278	...	19
1,948	122	1,948	122	...	20
32,002	532	31,974	529	...	21

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	5,372	1,008	3,898	731	0 4 0
2	...	...	...	...	...
3	2,538	476	2,477	465	0 3 0
4	485	121	439	110	0 1 0
5	1,269	313	1,262	311	0 3 0
6	2,187	411	2,158	405	0 4 0
7	272	68	250	63	0 2 0
8	151	28	104	20	0 0 4
9	7,923	1,514	7,323	1,387	0 3 0
10	390	73	390	73	0 1 0
11	...	...	...	...	...
12	508	127	480	120	0 1 0
13	...	...	...	...	...
14	...	...	...	...	...
...	21,095	4,139	18,781	3,685	0 2 0
15	3,583	672	2,791	523	0 2 0
16	...	...	...	...	...
17	1,936	200	1,657	166	0 4 0
18	2,085	203	1,680	165	0 7 0
19	7,423	1,392	6,110	1,145	0 4 0
20	2,719	510	2,675	501	0 6 0
21	719	135	705	132	0 4 0

CLASS III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
20,545	3,285	15,264	2,794	0 16 0	1
8,211	1,794	8,211	1,794	0 5 0	2
182,263	1,709	182,041	1,686	6 14 0	3
5,263	872	5,139	855	0 11 0	4
4,777	1,203	4,565	1,172	0 11 0	5
123,653	1,223	123,624	1,217	5 8 0	6
1,054	278	923	262	0 4 0	7
5,716	637	4,839	577	0 12 0	8
477,749	9,503	436,516	8,762	3 30 0	9
44,882	364	44,832	350	3 38 0	10
873	529	873	529	0 2 0	11
8,822	1,258	7,050	1,142	0 15 0	12
*	760	*	760	...	13
254	528	254	523	0 1 0	14
884,062	23,943	834,131	22,428	2 4 0	...
16,158	3,339	14,600	2,998	0 9 0	15
3,700	1,860	3,342	1,055	0 4 0	16
5,925	310	5,188	276	0 13 0	17
47,774	678	45,675	419	4 21 0	18
358,609	3,719	354,687	3,472	6 4 0	19
76,404	990	76,300	981	4 6 0	20
26,153	309	26,139	306	3 25 0	21

* Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	1,90,320	3,079	1,82,041	2,948	4 11 0
2	1,83,763	9,974	1,70,494	7,953	2 11 0
3	2,14,272	3,667	1,94,015	3,359	6 12 0
4	40,611	2,336	40,029	1,957	2 2 0
5	79,557	3,155	74,576	2,293	4 9 0
6	80,062	2,062	74,482	1,960	3 2 0
7	17,936	493	16,940	461	1 15 0
8	13,775	293	13,468	288	0 13 0
9	4,15,282	21,993	3,46,993	19,406	3 0 0
10	57,518	1,290	54,911	1,247	4 14 0
11	1,20,872	3,747	1,20,250	3,725	6 4 0
12	62,065	2,260	58,904	2,163	3 1 0
13	2,03,758	4,446	1,46,656	..,554	5 6 0
14	41,220	1,532	30,439	1,363	1 10 0
...	17,21,011	60,327	15,24,198	52,677	3 9 0
15	1,45,237	6,492	1,25,011	6,139	1 15 0
16	41,328	3,343	39,034	2,427	1 0 0
17	19,484	377	19,224	372	1 3 0
18	12,557	356	12,174	348	1 3 0
19	1,63,059	5,089	1,55,700	4,797	2 12 0
20	58,968	2,246	57,540	2,216	3 2 0
21	37,364	1,168	36,934	1,154	5 2 0

Class V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p	
1,31,480	2,899	1,17,372	2,678	3 2 0	1
3,53,504	13,007	2,87,576	10,947	4 9 0	2
71,218	1,161	70,307	1,147	2 7 0	3
42,190	1,548	41,782	1,535	2 4 0	4
56,004	1,752	51,630	1,615	3 2 0	5
1,66,423	2,122	1,54,367	1,934	6 8 0	6
11,959	379	11,719	372	1 5 0	7
50,547	790	45,533	712	2 13 0	8
2,03,916	13,391	1,82,712	11,817	1 9 0	9
27,751	434	27,007	422	2 6 0	10
71,439	2,233	59,787	1,869	3 2 0	11
16,490	1,353	15,591	1,011	0 12 0	12
1,43,278	2,239	1,00,057	1,564	3 10 0	13
12,949	1,206	12,900	983	0 11 0	14
13,49,148	44,514	11,78,340	38,606	2 12 0	...
2,12,317	6,528	1,42,453	4,345	2 3 0	15
9,39,054	12,758	1,81,437	2,310	4 13 0	16
32,814	513	26,053	407	1 10 0	17
18,368	287	17,664	276	1 11 0	18
1,89,217	2,957	1,85,754	2,899	3 4 0	19
31,830	497	31,482	492	1 11 0	20
39,326	1,229	37,350	1,167	5 3 0	21

Ser. num. of municipal	Serial number of municipality.	Class VI.—Tobacco. (a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4		56	57	58	59	60
		Mds.	Rs.	Mds.	Rs.	Mds. s. c.
	1	*	2,958	*	2,394	...
	2	44,053	8,544	29,757	5,860	0 9 0
	3	4,963	715	4,943	713	0 7 0
	4	5,384	1,095	5,283	1,076	0 11 0
	5	2,896	1,240	2,769	1,203	0 7 0
	6	15,945	4,174	11,644	3,099	0 20 0
	7	1,148	150	1,148	150	0 5 0
	8	...	...	...	...	...
	9	13,536	5,593	12,797	5,032	0 5 0
	10	2,307	435	2,191	404	0 3 0
	11	5,773	567	5,560	532	0 12 0
	12	2,392	482	2,343	445	0 5 0
	13	*	517	*	479	*
	14	2,083	616	1,853	572	0 4 0
	...	100,480	27,086	80,288	21,959	0 9 0
	15	8,939	2,302	7,167	2,013	0 4 0
	16	34,529	5,802	12,429	1,957	0 13 0
	17	3,988	771	1,250	258	0 3 0
	18	722	271	671	258	0 3 0
	19	8,128	2,065	8,112	2,040	0 6 0
	20	1,102	299	1,102	299	0 2 0
	21	1,032	144	1,011	141	0 6 0

* Figures not available.

Cloth and piece goods and articles of clothing.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
6,89,410	21,544	5,99,404	18,731	15 8 0	1
8,47,808	13,246	8,03,134	12,548	12 12 0	2
4,88,068	7,626	4,77,271	7,457	16 10 0	3
2,63,934	6,169	2,41,033	5,620	12 15 0	4
2,05,603	3,217	1,84,711	2,891	11 2 0	5
4,21,036	6,579	3,94,378	6,148	16 9 0	6
82,671	1,692	79,645	1,245	9 2 0	7
1,52,271	2,379	1,50,542	2,352	9 4 0	8
13,66,636	42,707	10,97,295	34,290	9 7 0	9
1,66,346	3,466	1,58,357	3,300	14 0 0	10
2,58,279	4,035	2,56,229	4,003	13 6 0	11
2,68,928	4,202	2,59,200	4,050	13 6 0	12
5,09,709	7,964	3,70,143	5,783	13 8 0	13
1,90,747	2,980	1,70,183	2,659	8 15 0	14
59,11,446	1,27,806	52,41,525	1,11,077	12 5 0	...
9,94,089	10,355	9,28,542	9,672	14 5 0	15
...	...	...	...	...	16
1,36,480	2,128	1,08,965	1,698	6 15 0	17
1,01,440	1,585	98,240	1,535	9 11 0	18
10,58,386	16,537	5,79,804	9,060	9 15 0	19
3,44,313	5,380	2,25,358	3,521	12 3 0	20
1,35,888	2,123	1,32,914	2,078	18 7 0	21

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	8,01,786	23,300	7,16,521	20,405	18 9 0
2	11,72,843	18,323	11,20,818	17,510	17 12 0
3	5,77,338	9,022	5,63,868	8,812	19 15 0
4	3,10,903	6,902	2,84,507	6,299	15 4 0
5	2,73,634	4,289	2,51,835	3,949	15 3 0
6	4,85,263	7,583	4,58,343	7,148	19 4 0
7	89,978	1,416	86,802	1,365	10 0 0
8	1,55,906	2,436	1,52,517	2,383	9 6 0
9	16,55,263	48,988	13,46,671	39,585	11 9 0
10	2,01,544	4,016	1,93,161	3,843	17 1 0
11	3,02,897	4,842	3,06,875	4,795	16 0 0
12	3,38,112	5,283	3,17,248	4,957	16 6 0
13	5,36,156	8,377	3,89,655	6,088	14 4 0
14	2,11,485	3,320	1,89,326	2,974	10 0 0
...	71,20,108	1,48,097	57,58,147	1,30,113	13 7 0
15	10,68,974	11,199	10,02,431	10,506	15 7 0
16	1,89,001	2,953	99,302	1,552	2 10 0
17	1,42,292	2,226	1,13,644	1,779	7 3 0
18	1,16,608	1,822	1,12,512	1,758	11 2 0
19	11,03,038	17,235	6,23,384	9,741	10 11 0
20	3,45,175	5,394	2,26,220	3,535	12 2 0
21	1,25,888	2,123	1,32,914	2,079	18 7 0

by the several municipalities in the United Provinces of Agra and Oudh during the year ending the and the incidence of taxation per head of population.

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I.—(Net collections.)	Total octroi—(Net collections.)				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,02,324	3,161	1,73,498	2,711	4 8 0	...	0 10 0	1 10 0	1	Dehra ...	Dehra Dun	Meerut.
2,42,299	3,785	2,00,550	3,133	3 3 0	447	0 9 0	1 7 0	*2	Saharanpur ...	Saharanpur	
1,43,430	2,241	1,42,510	2,227	4 15 0	...	0 15 0	1 9 0	3	Hardwar Union		
36,834	1,149	33,263	1,037	1 13 0	189	0 6 0	1 1 0	4	Deoband ...		
35,260	558	26,860	427	1 0 0	496	0 10 0	1 7 0	5	Roorkee ...		
96,434	1,507	85,702	1,339	3 10 0	344	0 6 0	1 2 0	6	Muzaffarnagar	Muzaffarnagar.	
8,347	131	8,176	128	0 15 0	110	0 7 0	0 12 0	7	Kandhla ...		
...	...	...	...	...	...	0 7 0	0 11 0	8	Kairana ...		
2,57,851	4,809	2,24,619	4,286	1 15 0	2,737	0 12 0	1 9 0	9	Meerut ...	Meerut ...	
18,707	293	17,155	269	1 8 0	...	0 6 0	1 0 0	10	Ghaziabad ...		
94,614	1,479	89,533	1,399	4 11 0	...	0 9 0	1 5 0	11	Hapur ...		
*	619	*	512	*	...	0 10 0	1 3 0	19	Bulandshahr ...	Bulandshahr	
97,437	1,522	79,013	1,234	2 14 0	...	0 10 0	1 2 0	13	Khurja ...		
26,425	412	21,310	332	1 2 0	...	0 8 0	0 13 0	14	Sikandrabad ...		
12,59,962	21,266	11,02,189	19,034	2 13 0	4,323	0 10 0	1 6 0	...	Divisional total.		
4,25,550	6,649	3,52,504	5,507	5 7 0	55	0 12 0	1 8 0	15	(Koil) Aligarh...	Aligarh ...	Agra.
5,02,668	12,486	59,184	450	1 9 0	...	0 7 0	0 11 0	16	Hathras ...		
41,238	643	24,344	379	1 9 0	...	0 7 0	0 10 0	17	Atrauli ...		
13,748	215	13,236	207	1 5 0	...	0 8 0	0 15 0	18	Sikandra Rao ...		
2,25,429	3,522	1,83,728	2,871	3 2 0	33	0 11 0	1 2 0	19	Muttra ...	Muttra ...	
44,708	699	38,263	598	2 1 0	10	0 10 0	1 1 0	20	Brindaban ...		
40,360	634	31,891	496	4 7 0	...	0 5 0	1 2 0	21	Kosi ...		

* Figures not available.

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March* 1912, *the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d* Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
AGRA—(*concluded.*)	Agra ...	Agra ...	22	185,449	2,135,299	1,12,572	1,192,479	65,779	6 17 0
		Firozabad ...	23	13,571	186,762	7,786	104,959	4,647	7 29 0
	Mainpuri ...	Mainpuri ...	24	16,154	145,502	4,349	93,278	2,851	5 32 0
	Etah ...	Etah ...	25	7,295	81,021	3,189	59,783	2,330	8 8 0
		Soron ...	26	11,524	64,971	2,825	64,577	2,809	5 24 0
		Kasganj ...	27	16,429	82,870	2,764	74,804	2,455	4 22 0
		Jalesar ...	28	13,283	105,620	2,971	81,487	2,372	6 5 0
		Divisional total	...	4,76,037	5,830,188	2,25,490	3,225,043	1,30,735	6 31 0
ROHILKHAND.	Bareilly ...	Bareilly ...	29	129,462	1,537,252	64,561	863,947	37,347	6 27 0
	Bijnor ...	Bijnor ...	30	17,439	105,194	4,105	101,652	3,991	5 33 0
		Chandpur ...	31	11,832	98,259	3,381	68,941	2,341	5 33 0
		Dhampur ...	32	7,548	83,218	2,942	62,196	2,558	8 10 0
		Nagina ...	33	19,625	197,172	7,408	182,179	6,751	9 11 0
		Najibabad ...	34	18,460	214,385	7,298	180,990	6,223	9 32 0
	Budaun ...	Budaun ...	35	38,230	315,701	12,111	237,993	8,509	6 9 0
	Moradabad	Moradabad ...	36	81,168	931,892	28,959	496,936	15,233	6 5 0
		Chandausi ...	37	22,255	269,205	9,003	136,821	5,183	6 6 0
		Amroha ...	38	42,410	451,374	12,791	259,327	6,845	6 5 0
		Sambhal ...	39	45,276	278,905	10,937	228,286	8,789	5 2 0
	Shahjahanpur.	Shahjahanpur...	40	71,778	1,419,099	36,766	755,843	15,469	10 21 0
		Tilhar ...	41	18,446	206,940	4,487	100,763	2,365	5 19 0

Refined sugar.					Serial number of municipality
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
218,461	68,271	17,508	7,940	0 4 0	22
10,690	4,068	6,530	2,581	0 20 0	23
11,361	2,617	9,353	2,141	0 23 0	24
7,036	2,199	6,716	2,099	0 37 0	25
...	...	...	...	...	26
...	...	...	...	...	27
6,439	2,020	6,289	1,962	0 19 0	28
365,556	1,10,752	129,442	41,214	0 14 0	...
59,[illegible]2	18,607	25,105	7,845	0 8 0	29
494	149	444	143	0 1 0	30
1,106	393	1,106	393	0 4 0	31
1,036	775	923	690	0 5 0	32
...	...	...	...	...	33
...	...	...	...	...	34
13,792	4,310	8,546	2,667	0 9 0	35
39,304	12,284	18,568	5,707	0 9 0	36
...	...	...	...	...	37
5,930	1,665	5,379	1,510	0 5 0	38
6,334	1,387	6,334	1,387	0 6 0	39
15,467	4,834	12,888	4,028	0 7 0	40
...	...	...	...	...	41

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
22	355,818	52,901	1,51,789	22,769	0 33 0
23	17,381	2,191	13,457	1,699	1 0 0
24	6,892	861	6,710	838	0 17 0
25	6,294	787	6,135	755	0 34 0
26	...	...	...	...	...
27	...	...	...	...	...
28	7,600	950	7,324	916	0 22 0
...	537,580	72,395	3,05,523	39,371	0 30 0
29	280,139	17,509	85,101	5,319	0 26 0
30	6,384	814	5,402	691	0 12 0
31	26,298	3,288	6,977	416	0 24 0
32	...	...	...	...	...
33	...	...	...	...	...
34	...	...	...	...	...
35	28,887	3,612	28,152	3,520	0 29 0
36	44,014	5,498	41,980	5,254	0 21 0
37	38,441	3,286	33,590	2,870	1 20 0
38	18,830	1,776	11,962	1,132	0 12 0
39	14,138	1,990	14,000	1,970	0 12 0
40	...	...	...	...	...
41	...	...	...	...	...

Ghi.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
28,455	28,455	26,092	26,092	0 6 0	22
...	...	...	...	...	23
2,394	1,197	2,168	1,084	0 5 0	24
1,446	723	1,391	695	0 8 0	25
1,909	1,432	1,873	1,405	0 7 0	26
2,643	1,652	2,427	1,517	0 6 0	27
1,634	817	1,058	529	0 3 0	28
99,376	64,723	72,614	50,124	0 7 0	...
14,507	10,880	14,012	10,509	0 4 0	29
1,523	887	1,516	882	0 3 0	30
482	361	440	330	0 2 0	31
...	...	...	...	...	32
1,052	1,052	890	890	0 2 0	33
1,860	1,163	1,646	1,030	0 4 0	34
3,644	2,278	3,529	2,206	0 4 0	35
8,851	6,639	8,644	6,482	0 4 0	36
...	...	...	...	...	37
2,360	1,474	2,326	1,453	0 2 0	38
1,739	873	1,673	840	0 2 0	39
4,833	2,416	4,743	2,371	0 3 0	40
936	468	920	460	0 2 0	41

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
22	3,229,683	2,94,115	1,791,739	1,49,085	9 25 0
23	230,886	14,981	140,699	9,855	10 15 0
24	220,795	10,963	145,878	8,829	9 2 0
25	132,232	8,384	109,956	7,335	15 3 0
26	111,781	5,479	111,233	5,431	9 26 0
27	166,112	7,352	153,800	6,664	9 14 0
28	187,830	8,245	162,512	7,258	12 9 0
...	8,261,381	5,47,216	4,940,937	3,23,537	10 15 0
29	1,983,862	1,35,636	1,072,858	84,255	8 12 0
30	127,259	7,233	122,661	6,983	7 1 0
31	146,893	7,981	96,981	3,982	8 8 0
32	92,929	4,858	70,706	4,312	9 15 0
33	212,737	10,263	197,289	9,424	10 2 0
34	25,985	10,836	214,748	9,423	11 25 0
35	449,103	27,639	365,005	22,204	9 22 0
36	1,063,512	65,317	585,168	43,955	7 8 0
37	326,594	15,851	188,814	11,556	8 20 0
38	511,963	22,282	312,001	15,481	7 14 0
39	328,791	19,347	277,968	17,146	6 2 0
40	1,580,634	50,505	904,860	27,847	12 24 0
41	265,698	7,195	159,242	5,056	8 25 0

Class II.—Animals for slaughter.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
239,646	23,196	177,407	17,362	...	22
5,093	639	5,093	639	...	23
7,133	445	7,090	443	...	24
3,164	256	3,164	256	...	25
2,181	336	2,181	336	...	26
5,529	837	5,529	837	...	27
4,407	684	4,384	678	...	28
412,140	49,778	348,247	43,819	...	...
64,433	10,514	61,437	10,327	...	29
4,051	572	4,051	572	...	30
2,799	497	2,799	497	...	31
654	219	654	219	...	32
3,039	481	3,039	481	...	33
4,136	774	4,136	774	...	34
*	2,132	*	2,132	*	35
45,636	5,521	45,084	5,487	...	36
5,610	425	5,610	425	...	37
17,771	1,792	17,579	1,786	...	38
15,583	1,835	15,583	1,835	...	39
30,242	3,069	30,242	3,069	...	40
5,505	749	5,505	749	...	41

* Figures not available.

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
22	...	...	...	...	...
23	...	...	...	...	...
24	300	75	265	62	0 1 0
25	583	90	579	89	0 3 0
26	1,179	226	1,164	223	0 4 0
27	...	...	...	...	...
28	150	19	150	19	0 0 6
...	20,677	3,522	17,776	3,025	0 3 0
29	7,427	1,857	6,239	1,560	0 2 0
30	822	168	813	166	0 2 0
31	263	55	261	54	0 1 0
32	843	176	672	138	0 4 0
33	...	...	...	...	...
34	2,936	734	2,470	618	0 5 0
35	233	44	233	44	0 0 4
36	2,484	464	2,341	437	0 1 0
37	...	...	...	...	...
38	751	142	721	136	0 1 0
39	538	104	538	104	0 1 0
40	...	...	...	...	...
41	115	22	115	22	0 0 4

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
109,298	12,333	107,330	12,178	0 23 0	22
...	...	...	...	...	23
42,300	516	42,183	501	2 25 0	24
49,233	360	49,229	359	6 31 0	25
50,198	726	50,129	723	4 14 0	26
92,150	1,015	92,150	1,015	5 25 0	27
46,898	300	46,898	300	3 21 0	28
924,800	26,455	913,850	24,583	1 39 0	...
1,052,173	17,141	907,014	11,897	7 0 0	29
92,778	804	92,740	800	5 12 0	30
36,533	422	36,296	405	3 3 0	31
33,473	467	33,302	429	4 17 0	32
153,243	927	153,243	910	7 32 0	33
77,547	1,856	77,081	1,668	4 7 0	34
118,527	1,796	118,484	1,795	3 4 0	35
33,929	2,931	33,786	2,903	0 17 0	36
7,525	822	7,510	821	0 14 0	37
8,925	1,645	8,657	1,618	0 8 0	38
18,510	1,850	17,346	1,771	0 16 0	39
39,772	2,371	39,757	2,349	0 22 0	40
1,205	228	1,205	228	0 1 0	41

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
22	5,79,149	22,700	3,86,936	15,911	2 1 0
23	74,491	1,589	66,734	1,467	4 15 0
24	18,966	692	16,855	629	1 1 0
25	36,661	689	36,131	676	4 15 0
26	46,675	1,724	42,411	1,577	3 11 0
27	1,27,248	3,196	1,10,743	2,848	6 12 0
28	23,591	579	22,419	557	1 10 0
...	13,84,778	50,240	11,27,896	41,118	2 6 0
29	7,06,533	29,303	5,32,333	21,982	4 2 0
30	31,000	1,491	29,776	1,346	1 11 0
31	33,234	636	33,134	620	2 13 0
32	47,925	1,647	45,309	1,59[illegible]	6 0 0
33	52,417	2,528	50,305	2,436	2 9 0
34	33,231	1,998	32,380	1,813	1 12 0
35	88,043	3,139	78,760	2,901	2 1 0
36	5,95,992	13,414	5,43,106	12,604	6 12 0
37	1,30,832	4,930	1,14,461	4,205	5 2 0
38	87,787	4,400	63,496	3,624	1 8 0
39	62,589	1,385	62,239	1,876	1 6 0
40	2,25,156	7,926	2,20,389	7,777	3 1 0
41	1,16,668	3,816	1,04,347	3,425	5 10 0

CLASS V.—Drugs, gums, spices and perfumes.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
*	13,910	*	7,125	...	22
38,279	598	33,759	527	2 8 0	23
34,050	1,464	33,531	1,213	2 1 0	24
36,863	576	30,941	484	4 4 0	25
16,633	520	16,133	504	1 6 0	26
1,20,505	3,766	94,161	2,943	5 12 0	27
24,444	665	18,857	578	1 7 0	28
17,33,700	46,268	8,49,575	25,270	2 15 0	...
4,13,883	18,197	3,53,974	15,591	2 12 0	29
11,383	876	10,367	831	0 9 0	30
23,979	1,075	21,643	982	1 13 0	31
38,614	639	32,690	547	4 5 0	32
50,437	2,273	44,318	1,943	2 4 0	33
85,632	2,676	70,384	2,200	3 13 0	34
1,23,925	3,874	1,21,016	3,791	3 3 0	35
2,73,130	8,523	2,55,613	7,976	3 2 0	36
94,484	5,329	79,253	4,571	3 9 0	37
91,065	2,846	88,084	2,753	2 1 0	38
70,644	2,211	68,057	2,130	1 8 0	39
3,30,152	15,169	2,71,912	12,478	3 12 0	40
69,432	3,173	67,372	3,080	3 10 0	41

*Figures not available.

Serial number of municipality.	Class VI.—Tobacco.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
22	22,820	9,137	15,690	7,204	0 3 0
23	1,042	229	1,040	222	0 2 0
24	1,578	447	1,540	438	0 4 0
25	...	...	...	...	...
26	...	...	...	...	...
27	4,261	716	3,120	536	0 8 0
28	3,114	494	1,735	278	0 5 0
...	91,255	22,677	54,867	15,644	0 5 0
29	*	2,573	*	2,361	*
30	1,732	405	1,720	402	0 4 0
31	1,961	380	1,634	365	0 6 0
32	2,822	692	2,665	649	0 14 0
33	4,072	826	4,003	813	0 8 0
34	2,293	875	2,048	812	0 4 0
35	...	...	...	...	...
36	10,881	3,519	10,348	3,189	0 5 0
37	17,824	2,881	9,712	1,617	0 17 0
38	3,029	920	2,855	868	0 3 0
39	3,731	893	3,361	822	0 4 0
40	2,870	831	2,520	740	0 1 0
41	1,865	473	1,682	427	0 4 0

* Figures not available.

Cloth and piece goods and articles of clothing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
69,63,628	1,08,811	27,58,485	43,108	14 14 0	22
3,31,256	5,177	2,73,085	4,268	20 2 0	23
2,09,777	3,731	2,01,723	3,613	12 8 0	24
...	...	...	...	...	25
1,36,120	3,177	1,17,117	2,704	10 2 0	26
2,42,454	3,788	2,36,516	3,695	14 6 0	27
1,23,675	1,932	1,21,367	1,896	9 2 0	28
1,07,77,506	1,64,724	57,82,116	86,848	13 7 0	...
22,65,242	37,522	17,89,650	29,759	13 13 0	29
1,10,190	1,754	1,05,048	1,673	6 0 0	30
95,888	1,624	88,954	1,260	7 8 0	31
93,062	1,483	88,912	1,419	11 12 0	32
1,32,701	4,122	1,19,971	3,724	6 2 0	33
3,51,168	5,487	2,63,231	4,191	14 8 0	34
5,12,752	8,683	4,69,479	7,914	12 4 0	35
18,02,199	28,149	16,25,228	25,206	20 0 0	36
10,67,370	16,679	5,15,623	8,058	23 3 0	37
2,91,832	4,560	2,82,952	4,421	6 11 0	38
3,24,530	4,871	2,84,468	4,270	6 4 0	39
9,95,937	15,562	9,92,353	15,506	13 13 0	40
2,44,791	5,099	2,44,343	5,090	13 4 0	41

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
22	81,38,003	1,28,137	32,01,804	49,276	17 4 0
23	3,71,488	5,806	3,06,042	4,783	22 9 0
24	2,74,746	4,746	2,40,651	4,222	14 15 0
25	27,176	424	21,365	333	2 15 0
26	1,63,091	3,831	1,35,131	3,131	11 11 0
27	2,59,529	4,055	2,53,477	3,960	15 7 0
28	1,23,675	1,932	1,21,367	1,896	9 2 0
...	1,24,58,684	1,91,883	65,90,244	98,551	13 14 0
29	28,87,324	47,972	23,00,363	38,441	17 11 0
30	1,47,092	2,335	1,35,383	2,152	7 12 0
31	1,55,013	2,573	1,41,223	2,102	11 15 0
32	1,05,388	1,677	99,848	1,591	13 4 0
33	1,60,222	4,840	1,31,116	4,020	6 11 0
34	3,81,952	5,968	2,95,056	4,610	16 0 0
35	5,57,212	9,381	5,13,190	8,599	13 7 0
36	19,83,605	30,981	17,74,208	27,698	22 0 0
37	10,95,148	17,115	5,42,028	8,471	24 6 0
38	3,26,276	5,101	3,17,178	4,959	7 8 0
39	3,37,080	5,060	2,97,018	4,459	6 9 0
40	10,71,351	17,655	10,65,832	17,563	14 13 0
41	2,68,056	5,826	2,65,895	5,765	14 12 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st the incidence of taxation per head of population*—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
6,21,765	19,434	4,09,963	12,816	2 3 0	20	0 13 0	1 7 0	22	Agra ...	Agra ...	Agra—(*concluded*).
83,952	842	75,633	759	5 9 0	...	0 12 0	1 5 0	23	Firozabad ...		
...	...	...	..	...	...	0 9 0	1 0 0	24	Mainpuri ...	Mainpuri ...	
37,479	586	32,484	508	4 7 0	2	1 0 0	1 6 0	25	Etah ...	Etah ...	
70,164	1,122	49,244	778	4 4 0	...	0 7 0	1 1 0	26	Soron ...		
1,07,760	1,684	86,076	1,345	5 4 0	...	0 6 0	1 3 0	27	Kasganj ...		
...	...	...	...	...	...	0 9 0	0 14 0	28	Jalesar ...		
22,15,021	48,516	13,56,550	26,714	3 0 0	120	0 11 0	1 4 0	...	Divisional total.		
5,53,606	8,650	5,32,454	8,320	4 2 0	244	0 10 3	1 8 0	29	Bareilly ...	Bareilly ...	Rohilkhand.
7,570	397	6,546	317	0 6 0	22	0 6 3	0 12 3	30	Bijnor ...	Bijnor ...	
14,160	223	13,879	219	1 3 0	...	0 5 3	0 12 3	31	Chandpur ...		
1,12,373	1,854	83,655	1,406	11 1 0	...	0 9 9	1 6 9	32	Dhampur ...		
27,956	1,370	18,175	998	0 15 0	...	0 7 9	1 1 3	33	Nagina ...		
1,76,768	2,762	93,760	1,465	5 1 0	...	0 8 3	1 3 9	34	Najibabad ...		
1,34,464	2,101	1,02,113	1,554	2 11 0	490	0 9 3	1 2 3	35	Budaun ...	Budaun ...	
1,26,892	1,979	1,04,582	1,620	1 5 0	50	0 8 9	1 5 0	36	Moradabad ...	Moradabad ...	
2,94,182	9,196	1,07,430	3,360	4 13 0	...	0 8 3	1 9 3	37	Chandausi ...		
64,726	1,013	60,909	954	1 7 0	...	0 6 0	0 12 0	38	Amroha ...		
31,487	986	30,124	944	0 10 0	...	0 6 0	0 11 0	39	Sambhal ...		
77,723	5,059	48,332	4,573	0 11 0	58	0 6 0	1 1 0	40	Shahjahanpur...	Shahjahanpur	
45,503	1,423	39,791	1,245	2 2 0	...	0 4 3	1 1 3	41	Tilhar ...		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March* 1912, *the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
ROHILKHAND—(*concluded*).	Pilibhit ...	Pilibhit ...	42	31,554	477,912	14,983	190,019	6,675	6 1 0
		Bisalpur ...	43	10,086	40,920	1,437	37,658	1,333	3 29 0
		Divisional total	...	565,581	6,627,428	2,21,169	3,903,551	1,29,612	6 36 0
ALLAHABAD.	Etawah ...	Etawah ...	44	45,350	620,102	23,511	234,125	14,924	5 7 0
	Cawnpore ...	Cawnpore ...	45	217,015	...	...	...	...	...
	Fatehpur ...	Fatehpur ...	46	16,939	99,321	3,078	98,597	3,060	5 33 0
	Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	47	59,647	858,487	32,714	364,153	15,297	6 5 0
	Allahabad...	Allahabad ...	48	171,697	13,75,921	64,476	1,208,842	55,965	7 2 0
		Divisional total	...	510,648	2,953,831	1,23,779	1,905,717	89,246	6 9 0
JHANSI.	Banda ...	Banda ...	49	21,061	402,970	13,166	69,722	2,395	3 12 0
	Jhansi ...	Jhansi ...	50	70,208	540,660	15,935	457,554	13,531	6 21 0
		Lalitpur ...	51	12,449	177,607	2,907	151,498	2,457	12 7 0
		Mau-Ranipur...	52	17,882	112,182	3,858	88,239	3,079	4 38 0
	Jalaun ...	Orai ...	53	9,151	57,045	1,753	49,981	1,545	5 18 0
		Kalpi ...	54	10,568	117,703	4,601	43,617	1,723	4 5 0
		Kunch ...	55	16,480	116,334	3,899	59,869	2,354	3 25 0
		Divisional total	...	157,799	1,524,501	46,119	920,480	27,084	5 33 0
BENARES.	Benares ...	Benares ...	56	203,804	1,108,528	98,829	972,215	88,100	4 31 0
	Mirzapur ...	Mirzapur ...	57	55,304	418,351	30,902	402,840	30,429	7 11 0
	Jaunpur ...	Jaunpur ...	58	32,880	358,450	13,021	262,101	9,914	7 39 0
	Ghazipur ...	Ghazipur ...	59	22,165	208,573	10,327	185,857	9,335	8 16 0
		Divisional total	...	314,153	2,093,902	1,53,079	1,823,013	1,37,778	5 32 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
5,814	1,817	3,824	1,195	0 5 0	42
...	...	...	...	...	43
148,819	46,221	83,117	25,565	0 7 0	...
27,554	6,577	13,569	3,298	0 12 0	44
...	...	...	...	...	45
4,123	1,303	4,097	1,295	0 10 0	46
24,568	8,027	22,233	7,233	0 16 0	47
84,160	32,202	39,810	19,554	0 9 0	48
140,405	48,109	79,709	31,380	0 11 0	...
10,064	4,403	7,930	3,469	0 15 0	49
26,407	6,764	19,273	5,009	0 11 0	50
8,120	2,892	5,432	1,953	0 17 0	51
6,908	1,746	5,189	1,255	0 12 0	52
2,923	914	2,830	885	0 12 0	53
...	...	...	...	...	54
6,082	1,139	5,556	1,022	0 13 0	55
60,504	17,858	46,210	13,593	0 13 0	...
103,163	25,782	67,195	16,790	0 13 0	56
21,518	6,724	19,414	6,285	0 14 0	57
13,850	4,302	7,532	2,327	0 9 0	58
4,461	1,115	4,361	1,090	0 8 0	59
142,992	37,923	98,502	26,492	0 13 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
42	...	...	...	...	...
43	...	...	...	...	...
...	457,131	37,773	227,164	21,172	0 24 0
44	28,235	3,529	24,454	3,056	0 22 0
45	...	...	...	...	...
46	3,826	473	3,804	470	0 9 0
47	23,634	2,954	21,423	2,677	0 15 0
48	36,128	4,516	28,968	3,621	0 7 0
...	91,823	11,472	78,649	9,824	0 11 0
49	21,040	2,634	19,456	2,436	0 37 0
50	30,904	3,863	21,638	2,706	0 12 0
51	15,950	1,994	10,518	1,378	0 34 0
52	10,911	1,023	10,594	993	0 24 0
53	3,910	489	3,796	475	0 17 0
54	...	...	...	...	...
55	14,336	1,344	13,603	1,275	0 33 0
...	97,051	11,347	79,605	9,263	0 22 0
56	56,286	7,035	43,480	5,435	0 9 0
57	23,759	2,970	23,056	2,882	0 17 0
58	18,855	2,357	18,779	2,348	0 23 0
59	5,807	545	5,807	545	0 11 0
...	1,04,707	12,907	91,122	11,210	0 12 0

Ghi.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
6,000	3,000	4,868	2,434	0 6 0	42
492	246	492	246	0 2 0	43
48,279	31,737	45,699	30,133	0 3 0	...
...	...	...	...	...	44
...	...	...	...	...	45
1,448	1,086	1,426	1,077	0 3 0	46
7,760	7,760	7,731	7,731	0 5 0	47
21,057	20,928	20,070	19,941	0 5 0	48
30,265	29,774	29,237	28,749	0 5 0	...
...	...	...	...	...	49
...	...	...	...	...	50
...	...	...	...	...	51
...	...	...	...	...	52
813	503	771	482	0 3 0	53
2,649	1,325	882	441	0 3 0	54
...	...	...	...	...	55
3,462	1,833	1,653	923	0 3 0	...
35,264	35,264	32,087	32,088	0 6 0	56
11,522	11,522	11,140	11,140	0 8 0	57
3,050	1,525	3,004	1,502	0 4 0	58
1,770	1,770	1,769	1,769	0 3 0	59
51,603	50,081	48,000	46,499	0 6 0	...

Serial number of municipality.	Class I.—Including grain, sugar, *ghi* and articles used as food and drink for men and animals.				
	(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
42	704,052	23,905	412,947	14,402	13 4 0
43	44,762	2,289	41,484	2,184	4 4 0
...	7,864,774	4,11,137	5,022,732	2,78,210	8 36 0
44	713,807	36,990	307,587	24,565	6 31 0
45	...	...	...	...	...
46	139,177	7,717	138,378	7,676	8 7 0
47	1,079,361	58,559	575,542	39,734	9 25 0
48	1,765,665	1,52,345	1,512,054	1,26,365	8 32 0
...	3,698,010	2,55,611	2,533,561	1,98,340	9 0 0
49	458,132	22,342	121,166	10,422	5 30 0
50	642,494	35,556	536,969	29,044	7 26 0
51	226,739	11,198	173,115	7,855	13 36 0
52	150,830	7,716	124,751	6,260	6 39 0
53	80,026	4,386	72,713	4,109	7 38 0
54	130,470	6,614	54,617	2,852	5 7 0
55	144,872	6,841	86,064	5,091	5 9 0
...	1,833,563	94,653	1,169,395	65,633	7 16 0
56	1,704,811	2,09,102	1,496,431	1,82,246	7 14 0
57	492,079	55,752	469,450	54,204	8 20 0
58	467,322	25,983	355,484	20,206	10 32 0
59	359,309	16,729	336,391	15,707	15 7 0
...	3,023,521	3,07,566	2,657,756	2,72,363	8 18 0

CLASS II.—Animals for slaughter.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
9,080	1,202	9,080	1,202	...	42
4,161	899	4,072	877	...	43
212,700	30,681	208,871	30,432	...	...
15,307	2,118	15,307	2,118	...	44
137,900	19,205	136,058	18,879	...	45
14,393	1,284	12,783	1,183	...	46
20,272	3,124	20,272	3,124	...	47
89,935	12,424	87,375	12,184	...	48
277,807	38,155	271,795	37,488	...	...
10,153	707	10,089	703	...	49
58,953	4,782	52,423	4,374	...	50
...	...	...	...	...	51
3,734	66	3,734	66	...	52
2,983	176	2,983	176	...	53
254	15	254	15	...	54
...	...	...	...	...	55
76,077	5,746	69,483	5,334	...	...
122,325	11,819	113,808	11,020	...	56
34,239	4,144	34,239	4,144	...	57
29,357	1,610	29,181	1,604	...	58
10,060	1,258	10,060	1,258	...	59
195,981	18,831	187,288	18,026	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
42	1,108	277	1,056	264	0 1 0
43	64	16	52	13	0 0 3
...	17,584	4,059	15,511	3,556	0 1 0
44	...	...	...	...	...
45	...	...	...	...	...
46	1,085	271	1,085	271	0 3 0
47	1,881	352	1,881	352	0 1 0
48	11,142	4,214	10,982	4,169	0 2 0
...	14,108	4,837	13,948	4,792	0 2 0
49	842	215	842	215	0 2 0
50	...	...	...	...	...
51	...	...	...	...	...
52	385	48	365	45	0 1 0
53	435	109	435	109	0 1 0
54	...	...	...	...	...
55	...	...	...	...	...
...	1,662	372	1,642	369	0 1 0
56	23,064	5,975	20,231	5,263	0 4 0
57	3,284	820	3,284	820	0 2 0
58	28,714	5,384	9,008	1,689	0 11 0
59	4,897	1,442	5,136	1,217	0 9 0
...	59,959	13,621	37,659	8,979	0 5 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
367,912	2,258	367,860	2,241	11 26 0	42
3,520	457	2,356	364	0 9 0	43
2,045,572	35,975	1,896,637	30,199	3 14 0	...
72,878	1,139	72,878	1,139	1 24 0	44
...	...	...	...	...	45
66,251	723	66,251	723	3 36 0	46
7,243	3,461	7,143	3,442	0 5 0	47
533,104	14,768	481,436	11,554	2 33 0	48
679,476	20,091	627,708	16,858	2 7 0	...
55,417	735	55,112	703	2 25 0	49
34,805	1,939	26,426	1,385	0 15 0	50
28,850	574	28,550	532	2 13 0	51
1,303	213	1,233	109	0 3 0	52
15,468	198	15,468	198	1 28 0	53
13,296	97	13,296	97	1 10 0	54
...	...	...	...	...	55
149,139	3,756	140,085	3,024	1 0 0	...
428,024	16,845	424,354	16,118	2 3 0	56
591,327	11,697	591,242	11,695	10 28 0	57
235,849	7,811	183,310	4,103	5 23 0	58
67,416	1,887	65,754	1,659	2 39 0	59
1,322,616	38,240	1,264,660	33,575	4 1 0	...

Serial number of municipality	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
42	1,75,732	4,438	1,49,136	3,924	4 11 0
43	24,892	683	19,425	533	1 15 0
...	24,17,031	82,234	20,78,596	70,655	3 11 0
44	1,62,406	4,859	1,50,140	3,910	3 5 0
45	...	...	...	...	...
46	22,436	1,019	22,187	1,009	1 5 0
47	1,39,069	6,496	1,29,565	5,759	2 3 0
48	4,59,361	19,430	4,47,247	18,575	2 10 0
...	7,83,272	31,804	7,49,139	29,253	2 8 0
49	28,131	1,006	27,430	995	1 5 0
50	1,30,947	3,581	1,18,414	3,322	1 11 0
51	21,734	619	19,537	557	1 9 0
52	25,150	605	23,083	561	1 5 0
53	*	155	*	153	*
54	4,507	587	4,407	560	0 7 0
55	15,116	361	14,216	340	0 14 0
...	2,25,585	6,914	2,07,087	6,488	1 6 0
56	5,32,647	29,440	5,14,360	27,770	2 8 0
57	46,138	3,987	44,171	3,875	0 13 0
58	1,45,195	3,170	1,35,455	2,995	4 2 0
59	70,381	2,729	59,785	2,189	2 1 0
...	7,94,361	39,326	7,53,771	36,829	2 6 0

*Figures not available.

CLASS V.—Drugs, gums, spices and perfumes.					
(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
2,81,088	4,392	2,13,760	3,340	6 12 0	42
22,720	355	22,720	355	2 4 0	43
19,80,568	71,608	17,21,163	62,568	3 1 0	...
1,15,632	3,614	97,654	3,052	2 2 0	44
...	...	...	...	...	45
45,975	1,437	45,440	1,420	2 11 0	46
88,102	5,126	12,598	3,886	0 3 0	47
3,93,663	15,673	3,71,007	14,290	2 2 0	48
6,43,372	25,850	5,26,699	22,648	1 12 0	...
72,057	2,266	61,241	1,928	2 15 0	49
93,918	3,939	81,995	2,938	1 3 0	50
69,912	1,092	48,339	755	3 14 0	51
66,134	1,880	43,529	885	2 7 0	52
*	210	*	205	*	53
14,601	2,415	13,601	1,720	1 5 0	54
1,91,232	3,984	49,322	1,027	3 0 0	55
5,07,854	15,786	2,98,027	9,458	2 0 0	...
3,16,226	18,042	2,94,851	16,448	1 7 0	56
1,10,101	10,232	91,891	9,418	1 11 0	57
1,26,687	1,979	1,21,652	1,900	3 11 0	58
72,861	2,244	68,452	2,141	3 1 0	59
6,25,875	32,497	5,76,846	29,907	1 13 0	...

* Figures not available.

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
42	8,230	1,253	7,105	1,161	0 9 0
43	1,294	175	1,294	175	0 5 0
...	62,604	16,696	50,947	14,401	0 4 0
44	5,009	1,229	4,683	1,157	0 4 0
45	...	...	...	...	...
46	434	371	434	371	0 1 0
47	9,780	1,284	893	95	0 1 0
48	16,661	7,816	16,416	7,715	0 4 0
...	31,884	10,700	22,426	9,338	0 3 0
49	1,927	644	1,911	639	0 4 0
50	3,728	3,019	2,920	2,731	0 2 0
51	1,429	361	1,268	311	0 4 0
52	5,4 5	2,698	4,166	2,233	0 9 0
53	1,292	235	1,292	235	0 6 0
54	1,973	383	1,973	383	0 7 0
55	4,336	706	4,321	695	0 10 0
...	20,140	8,046	17,851	7,227	0 5 0
56	26,433	9,307	21,942	7,877	0 4 0
57	8,476	2,643	7,088	2,212	0 5 0
58	8,938	2,235	4,974	1,241	0 6 0
59	3,699	1,008	3,595	981	0 7 0
...	47,546	15,193	37,599	12,314	0 5 0

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number in municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
6,58,112	10,283	6,17,088	9,642	19 9 0	42
1,37,280	2,145	1,30,921	2,139	13 9 0	43
90,83,054	1,48,023	76,29,221	1,24,272	13 8 0	...
5,68,280	17,759	5,19,134	16,223	11 7 0	44
...	...	...	...	...	45
2,47,122	5,995	2,42,796	5,884	14 5 0	46
...	...	...	...	...	47
22,44,096	35,064	18,80,960	29,390	10 1 0	48
30,59,498	58,818	26,42,890	51,497	11 4 0	...
4,16,000	6,500	3,43,296	5,364	16 5 0	49
5,77,782	9,263	4,84,064	7,702	6 14 0	50
6,41,476	9,352	3,47,743	5,686	27 15 0	51
2,64,556	3,895	2,23,961	3,190	12 9 0	52
87,996	1,375	87,704	1,329	9 9 0	53
1,85,637	2,860	1,85,063	2,860	17 8 0	54
1,60,025	2,500	1,35,658	2,122	8 4 0	55
23,33,472	35,754	18,07,689	27,653	11 7 0	...
*	34,424	*	27,259	*	56
4,71,826	23,826	4,12,019	20,149	8 0 0	57
5,43,963	8,499	4,52,948	7,077	13 12 0	58
2,74,767	4,293	2,58,178	4,034	11 10 0	59
12,90,556	71,102	11,53,145	59,519	10 7 0	...

* Figures not available.

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
42	7,28,832	11,388	6,86,656	10,729	21 12 0
43	1,48,928	2,327	1,48,468	2,320	14 11 0
...	1,03,53,479	1,70,199	87,13,462	1,43,478	15 7 0
44	7,75,001	23,475	7,01,801	21,285	15 8 0
45	...	...	...	...	...
46	2,85,325	6,600	2,79,016	6,458	16 7 0
47	98,898	1,547	83,436	1,306	1 8 0
48	25,55,008	41,064	21,83,648	35,179	12 11 0
...	37,14,232	72,686	32,47,901	64,228	11 1 0
49	4,95,360	7,740	4,12,352	6,443	19 9 0
50	7,12,142	11,488	6,06,819	9,743	8 10 0
51	6,41,476	9,352	3,47,743	5,086	27 15 0
52	2,66,351	3,933	2,25,764	3,227	12 10 0
53	87,996	1,375	87,704	1,329	9 9 0
54	1,90,109	2,938	1,89,206	2,924	17 14 0
55	1,60,025	2,500	1,35,858	2,122	8 4 0
...	25,53,459	39,326	20,05,386	30,874	12 11 0
56	8,76,454	51,385	8,34,563	44,411	4 1 0
57	5,05,427	24,411	4,75,031	20,665	8 9 0
58	8,59,834	13,435	6,16,323	9,631	18 12 0
59	3,63,160	6,132	3,44,201	5,819	15 9 0
...	26,04,875	95,363	22,70,118	80,526	7 4 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				Rohilkhand—(*concluded*).
3,00,544	4,696	2,03,328	3,177	6 7 0	...	0 7 3	1 4 3	42	Pilibhit ...	Pilibhit ...	
33,856	559	31,232	488	3 2 0	...	0 3 6	0 11 6	43	Bisalpur ...		
20,01,810	43,168	14,76,310	30,640	2 10 0	864	0 8 0	1 2 9	...	Divisional total.		
1,83,892	5,747	1,23,403	3,857	2 11 0	26	0 9 0	1 5 6	44	Etawah ...	Etawah ...	Allahabad.
...	...	...	...	...	...	...	0 1 6	45	Cawnpore ...	Cawnpore ...	
30,816	482	15,976	250	0 15 0	...	0 7 0	1 2 0	46	Fatehpur ...	Fatehpur ...	
...	...	...	...	...	...	0 11 0	0 15 0	47	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
6,19,264	9,676	5,70,624	8,916	3 5 0	6,715	0 11 9	1 6 6	48	Allahabad ...	Allahabad ...	
8,33,972	15,905	7,10,003	13,023	3 1 0	6,741	0 10 9	0 12 6	...	Divisional total.		
67,456	1,025	42,160	636	2 0 0	...	0 8 0	1 1 0	49	Banda ...	Banda ...	Jhansi.
1,80,367	2,819	1,34,751	2,108	1 15 0	169	0 7 0	0 13 0	50	Jhansi ...	Jhansi ...	
71,971	1,125	54,140	846	4 6 0	90	0 10 0	1 4 0	51	Lalitpur ...		
1,06,128	1,660	31,165	489	1 12 0	...	0 6 0	0 12 0	52	Mau-Ranipur ...		
*	103	*	83	*	...	0 7 0	0 11 0	53	Orai ...	Jalaun ...	
...	...	...	...	...	...	0 4 0	0 13 0	54	Kalpi ...		
...	...	...	...	...	...	0 5 0	0 9 0	55	Kunch ...		
4,25,922	6,732	2,62,216	4,162	2 3 0	178	0 7 0	0 13 0	...	Divisional total.		
6,81,631	27,155	6,63,344	20,287	3 4 0	2,338	0 14 3	1 9 9	56	Benares ...	Benares ...	Benares.
...	...	...	...	...	76	0 15 9	1 14 9	57	Mirzapur ...	Mirzapur ...	
71,027	1,110	70,215	1,097	2 2 0	593	0 9 9	1 5 0	58	Jaunpur ...	Jaunpur ...	
1,25,435	1,960	1,19,290	1,864	5 6 0	241	0 11 3	1 7 0	59	Ghazipur ...	Ghazipur ...	
8,78,093	30,225	8,52,849	23,248	3 5 0	3,248	0 13 9	1 10 0	...	Divisional total.		

* Figures not available.

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1912, *the average consumption or expenditure per head*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	60	48,358	456,010	22,827	337,983	17,675	6 39 0
	Azamgarh...	Azamgarh ...	61	10,834	85,871	3,488	83,100	3,398	7 27 0
		Divisional total	...	59,192	541,881	26,315	421,083	21,073	7 4 0
KUMAUN.	Almora ...	Almora ...	62	10,560	...	...	...	...	...
		Divisional total	...	10,560	...	...	...	...	...
LUCKNOW.	Lucknow ...	Lucknow ...	63	259,798	2,109,313	1,02,530	1,708,227	91,185	6 23 0
	Rae Bareli...	Rae Bareli ...	64	17,329	185,509	6,022	179,602	5,847	10 15 0
	Sitapur ...	Sitapur ...	65	21,578	52,888	1,537	48,487	1,407	2 10 0
		Khairabad ...	66	12,769	90,031	3,074	61,647	2,099	4 33 0
	Hardoi ...	Sandila ...	67	15,241	394,560	9,014	99,902	2,790	6 22 0
		Divisional total	...	326,715	2,832,301	1,22,177	2,097,865	1,03,328	6 3 0
FYZABAD.	Fyzabad ...	Fyzabad ...	68	69,703	5,22,794	21,969	474,756	19,877	6 32 0
	Gonda ...	Gonda ...	69	12,567	70,088	2,556	69,792	2,547	5 22 0
	Bahraich ...	Bahraich ...	70	26,907	507,178	15,097	184,903	5,612	6 35 0
		Nanpara ...	71	9,782	37,523	1,557	35,560	1,491	3 25 0
	Sultanpur...	Sultanpur ...	72	9,519	145,035	5,585	67,684	2,287	7 0 0
	Partabgarh ...	Bela (Partabgarh).	73	6,300	59,733	2,475	55,563	2,304	8 33 0
	Bara Banki...	Nawabganj (Bara Banki).	74	14,127	69,026	3,949	63,541	3,617	4 20 0
		Divisional total	...	148,905	1,411,377	53,138	951,799	37,735	6 14 0
		GRAND TOTAL, 1911-12.	...	2,996,114	26,529,125	11,25,585	18,185,021	7,88,641	6 23 0
		Grand total, 1910-11.	...	*2,963,377*	*26,785,914*	*11,14,598*	*20,087,005*	*8,52,606*	*7 14 0*

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
9,331	2,852	7,929	2,414	0 7 0	60
...	...	...	...	...	61
9,331	2,852	7,929	2,414	0 7 0	...
6,381	2,155	5,219	1,697	0 20 0	62
6,381	2,155	5,219	1,697	0 20 0	...
84,733	39,796	81,275	38,161	0 13 0	63
8,916	1,271	3,126	1,025	0 7 0	64
8,545	2,175	8,190	1,858	0 15 0	65
2,506	710	1,882	529	0 6 0	66
4,758	1,819	4,479	1,702	0 12 0	67
104,458	45,771	98,952	43,275	0 12 0	...
...	...	...	...	...	68
5,666	1,730	5,212	1,650	0 17 0	69
11,943	3,732	7,772	2,429	0 12 0	70
1,688	532	1,688	532	0 7 0	71
4,357	1,347	2,413	752	0 10 0	72
3,217	984	2,798	854	0 18 0	73
...	...	...	...	...	74
26,871	8,325	19,883	6,217	0 12 0	...
1,231,972	3,79,472	707,350	2,31,675	0 12 0	...
1,432,349	*4,42,401*	*880,774*	*2,80,447*	*0 15 0*	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
60	7,121	888	7,000	873	0 6 0
61	...	...	...	...	...
...	7,121	888	7,000	873	0 6 0
62	4,165	553	4,159	552	0 16 0
...	4,165	553	4,159	552	0 16 0
63	72,394	13,576	60,815	11,405	0 9 0
64	8,170	1,304	7,229	1,155	0 7 0
65	1,035	175	1,029	174	0 2 0
66	2,007	251	1,835	229	0 6 0
67	5,587	779	5,486	763	0 14 0
...	89,193	16,085	76,394	13,726	0 10 0
68	...	...	...	...	...
69	2,709	371	2,709	371	0 8 0
70	6,254	782	5,986	748	0 8 0
71	2,171	270	2,171	270	0 9 0
72	3,869	784	1,944	244	0 8 0
73	1,925	240	1,872	233	0 12 0
74	...	...	...	...	...
...	16,928	2,447	14,682	1,866	0 9 0
...	1,773,038	1,97,651	1,059,639	1,25,978	0 18 0
...	*1,540,477*	*1,64,573*	*931,928*	*1,02,445*	*0 16 0*

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
3,691	2,762	3,634	2,719	0 3 0	60
1,059	662	1,045	653	0 4 0	61
4,750	3,424	4,679	3,372	0 3 0	...
...	...	...	...	...	62
...	...	...	...	...	...
33,852	33,849	33,313	33,310	0 5 0	63
1,521	765	1,442	726	0 3 0	64
1,734	1,734	1,622	1,622	0 3 0	65
411	411	397	397	0 1 0	66
962	481	931	465	0 2 0	67
38,480	37,240	37,705	36,520	0 4 0	...
6,365	6,365	5,972	5,972	0 4 0	68
1,036	493	1,036	493	0 3 0	69
1,095	912	1,045	870	0 2 0	70
207	169	201	165	0 1 0	71
590	492	568	474	0 2 0	72
693	691	641	639	0 4 0	73
839	1,049	836	1,045	0 2 0	74
10,825	10,171	10,299	9,658	0 3 0	...
344,124	2,71,748	304,304	2,47,046	0 5 0	...
357,563	*2,80,441*	*311,758*	*2,52,299*	*0 5 0*	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
60	572,886	39,578	400,693	31,279	8 11 0
61	98,639	4,986	91,788	4,624	8 19 0
...	671,525	44,564	492,481	35,903	8 13 0
62	13,808	3,521	12,625	2,989	1 8 0
...	13,808	3,521	12,625	2,989	1 8 0
63	2,563,067	2,44,260	2,141,654	2,27,580	8 10 0
64	251,519	11,145	241,295	10,462	13 37 0
65	102,734	7,921	97,039	7,322	4 7 0
66	118,835	5,168	89,207	3,956	6 39 0
67	431,004	13,323	135,764	6,945	8 36 0
...	3,467,159	2,81,817	2,704,959	2,56,265	8 18 0
68	549,582	34,668	499,317	31,987	7 6 0
69	87,827	6,053	87,199	5,943	6 38 0
70	578,818	22,747	251,832	11,873	9 14 0
71	55,456	3,060	53,487	2,990	5 19 0
72	238,611	8,851	149,841	4,729	15 30 0
73	84,098	5,103	78,300	4,545	12 17 0
74	70,779	5,707	65,291	5,371	4 25 0
...	1,665,171	86,189	1,185,267	67,438	8 17 0
...	36,307,755	23,89,260	24,766,064	17,74,154	8 36 0
...	*36,313,217*	*24,48,883*	*27,975,134*	*19,09,783*	*10. 8 0*

CLASS II.—Animals for slaughter.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
62,246	5,521	61,601	5,460	...	60
9,809	848	9,809	848	...	61
72,055	6,369	71,410	6,308	...	...
10,689	880	10,617	876	...	62
10,689	880	10,617	876	...	...
218,351	34,428	217,116	34,312	...	63
14,193	1,122	14,178	1,117	...	64
10,634	697	10,634	697	...	65
...	...	...	...	...	66
664	564	664	553	...	67
243,842	36,811	242,592	36,679	...	...
41,220	3,965	39,230	3,218	...	68
15,417	983	15,417	983	...	69
28,796	906	28,796	906	...	70
8,677	648	8,337	563	...	71
9,160	313	9,160	313	...	72
9,613	373	9,613	373	...	73
3,049	415	3,049	415	...	74
115,932	7,603	113,602	6,771	...	...
1,724,841	2,12,984	1,628,759	2,03,662	...	...
1,682,882	*2,13,999*	*1,564,526*	*2,03,337*	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
60	1,878	584	1,850	575	0 2 0
61	786	196	786	196	0 3 0
...	2,664	780	2,636	771	0 2 0
62	*	610	*	610	*
...	*	610	*	610	*
63	32,423	8,522	26,740	7,143	0 4 0
64	1,521	379	1,519	378	0 3 0
65	1,056	200	1,056	200	0 2 0
66	776	155	562	115	0 2 0
67	...	...	...	...	...
...	35,776	9,256	29,877	7,836	0 4 0
68	8,666	1,624	2,873	538	0 2 0
69	888	205	879	203	0 3 0
70	722	113	722	113	0 1 0
71	476	94	438	87	0 2 0
72	875	137	826	129	0 3 0
73	535	106	509	101	0 3 0
74	159	55	159	55	0 0 6
...	12,321	2,334	6,406	1,226	0 2 0
...	185,846	43,530	144,236	34,849	0 3 0
...	*226,637*	*45,406*	*185,934*	*32,067*	*0 4 0*

* Figures not available.

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
230,289	5,112	204,449	3,489	4 9 0	60
59,270	923	55,262	750	5 4 0	61
289,559	6,035	259,711	4,239	4 15 0	...
*	820	*	799	*	62
*	820	*	799	*	...
1,448,755	34,205	1,422,712	32,433	5 19 0	63
89,746	1,034	89,740	1,033	5 7 0	64
3,836	627	3,836	627	0 7 0	65
19,168	280	18,526	240	1 18 0	66
10,120	174	10,120	174	0 26 0	67
1,571,625	36,320	1,544,934	34,507	4 29 0	...
*	3,655	*	2,453	*	68
*	883	*	881	*	69
103,931	528	98,541	496	3 27 0	70
*	165	*	156	*	71
42,499	496	42,344	478	4 18 0	72
30,383	602	30,241	596	4 32 0	73
4,371	537	4,059	523	0 11 0	74
181,184	6,866	175,185	5,583	3 3 0	...
8,048,033	1,98,501	7,656,901	1,75,795	2 36 0	...
7,769,793	*2,01,856*	*7,320,855*	*1,75,949*	*3 3 0*	...

*Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
60	2,16,778	7,051	2,13,173	6,961	4 7 0
61	38,514	771	38,525	743	3 9 0
...	2,55,592	7,822	2,51,698	7,704	4 4 0
62	...	...	...	...	...
...	...	...	...	...	...
63	16,08,427	57,003	14,92,309	52,925	5 13 0
64	62,068	947	62,068	947	3 9 0
65	81,077	1,273	76,975	1,209	3 5 0
66	16,366	511	15,156	473	1 3 0
67	15,935	561	15,830	559	1 0 0
...	17,83,873	60,295	16,62,338	56,113	5 5 0
68	3,12,920	11,234	2,92,110	10,582	4 12 0
69	28,593	1,432	28,096	1,417	2 4 0
70	56,696	1,159	53,971	1,118	2 0 0
71	11,316	235	11,100	231	1 2 0
72	41,450	1,209	31,012	1,060	3 4 0
73	14,950	778	12,135	749	2 3 0
74	11,893	1,377	11,393	1,369	0 13 0
...	4,77,818	17,424	4,39,817	16,526	2 15 0
...	98,43,321	3,56,386	87,94,540	3,17,363	3 3 0
...	*92,73,480*	*3,34,439*	*78,15,095*	*2,87,436*	*2 14 0*

* Figures not available.

Class V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,09,010	3,198	1,08,073	3,168	2 4 0	60
42,085	1,011	40,885	992	3 12 0	61
1,51,095	4,209	1,48,958	4,160	2 8 0	...
18,894	594	10,225	323	0 15 0	62
18,894	594	10,225	323	0 15 0	...
7,82,984	38,448	7,38,607	36,475	2 13 0	63
91,959	1,552	88,513	1,498	5 2 0	64
53,613	845	51,536	813	2 6 0	65
*	546	*	511	*	66
41,383	1,293	40,717	1,272	2 11 0	67
9,69,939	42,684	9,19,373	40,569	2 15 0	...
1,28,621	6,669	1,13,870	6,046	1 14 0	68
28,001	1,609	27,212	1,583	2 3 0	69
1,04,850	1,638	1,02,514	1,602	3 13 0	70
18,876	671	18,427	661	1 14 0	71
1,00,344	1,541	36,593	543	3 13 0	72
28,409	442	27,098	421	4 5 0	73
31,260	1,214	30,473	1,183	2 2 0	74
4,40,361	13,784	3,56,187	12,039	2 8 0	...
1,13,40,306	2,97,794	65,85,393	2,45,548	2 9 0	...
79,78,850	*2,87,610*	*62,95,120*	*2,37,166*	*2 6 0*	...

* Figures not available.

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
60	11,664	4,080	11,463	4,016	0 9 0
61	1,699	508	1,618	482	0 6 0
...	13,363	4,588	13,081	4,498	0 9 0
62	3,279	836	2,510	248	0 10 0
...	3,279	836	2,510	248	0 10 0
63	14,581	12.871	14,388	12,687	0 2 0
64	1,309	438	1,225	412	0 3 0
65	3,113	1,258	3,066	1,210	0 6 0
66	..	...	...	...	...
67	*	299	*	299	...
...	19,003	14,866	18,679	14,608	0 3 0
68	1,090	1,496	1,090	1,496	0 1 0
69	2,526	524	2,437	505	0 8 0
70	4,394	1,099	4,230	1,057	0 6 0
71	1,021	278	1,018	277	0 4 0
72	...	...	...	...	...
73	917	245	897	238	0 5 0
74	1,220	326	1,192	321	0 3 0
...	11,168	3,968	10,864	3,894	0 3 0
...	4,00,722	1,24,656	309,112	1,04,131	0 5 0
...	*403,532*	*1,20,973*	*3,27,001*	*1,02,123*	*0 6 0*

* Figures not available.

Cloth and piece goods and articles of clothing.					
(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
*	16,479	*	15,940	*	60
*	4,544	*	3,887	*	61
*	21,023	*	19,827	*	...
3,87,842	6,129	3,12,247	4,931	29 9 0	62
3,87,842	6,129	3,12,247	4,931	29 9 0	...
32,22,418	56,580	31,39,419	55,003	12 1 0	63
1,86,338	2,928	1,76,845	2,780	10 3 0	64
25,194	392	24,757	386	1 2 0	65
...	...	...	...	...	66
1,49,407	3,597	1,46,701	3,525	9 10 0	67
35,83,357	63,497	34,87,722	61,694	11 2 0	..
6,61,099	13,148	6,29,147	12,204	9 0 0	68
2,34,323	4,944	2,26,044	4,789	18 0 0	69
5,30,267	8,286	3,77,878	5,905	14 0 0	70
1,63,954	2,562	1,43,949	2,328	15 4 0	71
1,98,001	2,842	1,77,541	2,523	18 10 0	72
3,01,087	4,700	2,76,480	4,316	43 14 0	73
...	... *	...	...	...	74
20,88,731	36,482	18,31,039	32,065	13 7 0	...
3,85,15,462	7,33,358	2,98,87,594	5,79,383	12 8 0	...
3,62,56,044	*7,02,941*	*2,76,31,417*	*5,51,851*	*11 12 0*	...

* Figures not available.

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
60	*	20,559	*	19,249	*
61	*	5,306	*	4,571	*
...	*	25,865	*	23,820	*
62	3,87,842	6,129	3,12,247	4,931	29 9 0
...	3,87,842	6,129	3,12,247	4,931	29 9 0
63	36,48,027	64,163	35,61,854	62,533	13 11 0
64	2,25,452	3,540	2,15,820	3,389	12 7 0
65	53,802	854	52,100	828	2 7 0
66	...	...	...	...	...
67	2,90,037	4,458	2,83,069	4,362	18 9 0
...	42,17,318	73,015	41,12,843	71,112	13 2 0
68	7,40,309	15,609	7,02,960	14,551	10 1 0
69	2,58,250	5,349	2,48,973	5,174	19 13 0
70	5,77,069	9,017	4,23,632	6,619	16 0 0
71	1,81,271	2,832	1,66,096	2,595	17 0 0
72	*	2,844	*	2,525	*
73	3,33,834	5,210	3,07,052	4,792	48 12 0
74	38,552	605	33,527	527	2 5 0
...	21,29,285	41,466	18,82,240	36,783	13 5 0
...	4,55,39,282	8,64,029	3,48,72,588	6,84,416	12 14 0
...	*4,33,91,028*	*8,29,473*	*3,34,04,927*	*6,52,536*	*12 8 0*

* Figures not available.

by the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st and the incidence of taxation per head of population*—(concluded).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I. (Net collections).	Total octroi. (Net collections.)				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,09,888	3,279	2,00,150	3,127	4 2 0	12	0 10 3	1 9 3	60	Gorakhpur ...	Gorakhpur...	Gorakhpur.
86,814	1,356	69,876	1,090	6 7 0	6	0 6 9	1 4 9	61	Azamgarh ...	Azamgarh...	
2,96,702	4,635	2,70,026	4,217	4 9 0	18	0 10 0	1 8 6	...	Divisional total.		
1,03,916	1,618	70,535	1,097	6 11 0	11	0 4 0	1 1 0	62	Almora ...	Almora ...	Kumaun.
1,03,916	1,618	70,535	1,097	6 11 0	11	0 4 0	1 1 0	...	Divisional total.		
9,87,334	15,424	7,77,986	12,154	3 0 0	6,022	0 14 0	1 14 0	63	Lucknow ...	Lucknow ...	Lucknow.
33,346	523	32,045	503	1 14 0	45	0 10 0	1 2 0	64	Rae Bareli ...	Rae Bareli...	
1,34,980	2,109	84,184	1,316	3 14 0	139	0 5 0	0 10 0	65	Sitapur ...	Sitapur ...	
8,018	251	6,600	207	0 8 0	...	0 5 0	0 7 0	66	Khairabad ...		
48,193	753	48,002	750	3 2 0	...	0 7 0	1 0 0	67	Sandila ...	Hardoi ...	
12,11,871	19,060	9,48,817	14,930	2 14 0	6,206	0 12 0	1 10 0	...	Divisional total.		
2,07,377	6,474	1,89,817	5,925	3 0 0	95	0 5 0	1 2 0	68	Fyzabad ...	Fyzabad ...	Fyzabad.
57,604	1,998	43,442	1,559	3 7 0	52	0 7 0	1 7 0	69	Gonda ...	Gonda ...	
2,59,708	4,058	1,70,179	2,659	6 5 0	181	0 7 0	1 0 0	70	Bahraich ...	Bahraich ...	
13,659	213	13,593	212	1 6 0	...	0 5 0	0 12 0	71	Nanpara ...		
84,482	1,164	37,833	592	4 0 0	43	0 8 0	1 1 0	72	Sultanpur ...	Sultanpur ...	
47,839	747	46,477	726	7 6 0	65	0 11 0	2 0 0	73	Bela (Partabgarh).	Partabgarh...	
72,665	1,136	63,857	998	4 8 0	44	0 6 0	0 12 0	74	Nawabganj (Bara Banki).	Bara Banki...	
7,43,334	15,790	5,65,198	12,671	4 0 0	480	0 8 0	1 2 0	...	Divisional total.		
99,70,603	2,06,915	76,14,693	1,49,736	2 15 0	22,189	0 10 3	1 3 6	...	Grand total, 1911-12.		
96,54,144	*2,03,969*	*71,62,261*	*1,46,445*	*2 13 0*	*21,465*	*0 11 0*	*1 4 0*	...	*Grand total, 1910-11.*		

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by

1	2	3	4		
Serial number.	Name of municipality.	Net income derived from octroi	Amount paid in refunds of octroi.	Grain.	
		Rs.	Rs.	Mds.	s.
1	Dehra	61,687	11,254	8	9
2	Saharanpur...	90,255	41,095	7	9
3	Hardwar Union	45,362	1,035	7	26
4	Deoband	20, 11	4.543	3	39
5	Roorkee	23,591	3,360	7	17
6	Muzaffarnagar	27,185	2,409	6	28
7	Kandhla	6,785	791	7	16
8	Kairana	11,534	1,812	6	7
9	Meerut	1,88,536	26,779	5	32
10	Ghaziabad	11,187	646	2	11
11	Hapur	24,702	7,359	16	8
12	Bulandshahr	22,615	3,223	7	11
13	Khurja	30,729	16,576	6	7
14	Sikandrabad	15,666	3,644	5	19
15	Koil (Aligarh)	98,118	28,285	7	11
16	Hathras	26,471	36,115	11	11
17	Atrauli	10,424	2,306	4	35
18	Sikandra Rao	9,691	849	5	39
19	Muttra	67,094	14,934	6	32
20	Brindaban	19,822	2,066	6	6
21	Kosi	8,106	403	1	17
22	Agra	2,70,977	2,52,005	6	17
23	Firozabad	18,252	6,432	7	29
24	Mainpuri	16,275	3,002	5	32
25	Etah	5,953	1,324	8	8
26	Soron	12,480	1,258	5	24
27	Kasganj	20,148	2,476	4	22
28	Jalesar	11,545	1,354	6	5
29	Bareilly	1,93,418	76,912	6	27
30	Bijnor	13,425	710	5	33
31	Chandpur	9,172	4,615	5	33
32	Dhampur	10,742	1,311	8	10
33	Nagina	21,025	2,4 3	9	11
34	Najibabad	22,765	4,980	9	32
35	Budaun	43,466	7,085	6	9
36	Moradabad	1,05,482	26,7 3	6	5
37	Chandausi	35,926	21,523	6	6
38	Amroha	32,042	7,9.7	6	5
39	Sambhal	30,983	3,084	5	2
40	Shahjahanpur	76,454	27,089	10	21
41	Tilhar	19,975	2,909	5	19
42	Pilibhit	40,176	13,376	6	1
43	Bisalpur	7,296	418	3	29
44	Farrukhabad	57,346	2,251	6	5
45	Etawah	61,109	18,0 8	5	7
46	Cawnpore	18,879	326	...	
47	Fatehpur	19,090	543	5	33
48	Allahabad	2,41,493	38,418	7	2
49	Jhansi	55,814	11,478	6	21
50	Lalitpur	15,951	8,379	12	7
51	Mau Ranipur	13,830	4,941	4	38
52	Orai	6,488	350	5	18
53	Kalpi	8,551	4,498	4	5
54	Kunch	9,275	5,117	3	25
55	Banda	22,469	13,996	3	12

STATEMENT NO. IV.

the municipalities of the United Provinces of Agra and Oudh during the year 1910-1911.

5

Net average consumption or expenditure per head of population.

Refined sugar.		Unrefined sugar.		Ghi.		Oil.		Tobacco.		Drugs, spices, &c.		Cloth.		Metals.	
Mds.	s.	Mds.	s.	Mds.	s.	Srs.	c.	Mds.	s.	Rs.	a.	Rs.	a.	Rs.	a.
0	13	0	30	0	5	4	0	...		3	2	15	8	4	8
0	24	0	17	0	6	...		0	9	4	9	12	12	3	3
0	23	0	15	0	12	3	0	0	7	2	7	16	10	4	15
0	4	0	25	0	4	1	0	0	11	2	4	12	15	1	13
0	11	0	13	0	5	3	0	0	7	3	2	11	2	1	0
...		...		0	6	4	0	0	20	6	8	16	9	3	10
0	11	...		0	4	2	0	0	5	1	5	9	2	0	15
0	15	0	14	0	3	0	4	...		2	13	9	4	...	
0	11	0	10	0	5	3	0	0	5	1	9	9	7	1	15
...		...		0	6	1	0	0	8	2	6	14	0	1	8
..		...		0	5	...		0	12	3	2	13	6	4	11
0	13	0	31	0	5	1	0	0	5	0	12	13	6	...	
0	19	1	15	...		...		...		3	10	13	8	2	14
0	10	0	11	0	4	...		0	4	0	11	8	15	1	2
0	24	0	37	0	6	2	0	0	4	2	3	14	5	5	7
...		...		0	8	...		0	13	4	13	...		1	9
0	7	0	33	0	2	4	0	0	3	1	10	6	15	1	9
0	14	0	19	0	3	7	0	0	3	1	11	9	11	1	5
0	19	0	25	0	9	1	0	0	6	3	4	9	15	3	2
0	21	0	15	0	11	6	0	0	2	1	11	12	8	2	1
...		...		0	7	4	0	0	6	5	3	18	7	4	7
0	4	0	33	0	6	...		0	3	...		14	14	2	3
0	20	1	0	...		...		0	2	2	3	20	2	5	9
0	23	0	17	0	5	1	0	0	4	2	1	12	8	...	
0	37	0	34	0	8	3	0	...		4	4	...		4	7
...		...		0	7	4	0	...		1	6	10	2	4	4
...		...		0	6	...		0	8	5	12	14	6	5	4
0	19	0	22	0	3	0	6	0	5	1	7	9	2	...	
0	8	0	26	0	4	2	0	*		2	12	13	13	4	2
0	1	0	12	0	3	2	0	0	4	0	9	6	0	0	6
0	4	0	24	0	2	1	0	0	6	1	13	7	8	1	3
0	5	...		...		4	0	0	14	4	5	11	12	11	1
...		...		0	2	...		0	8	2	4	6	2	0	15
...		...		0	4	5	0	0	4	3	13	14	8	5	1
0	9	0	29	0	4	0	4	...		3	3	12	4	2	11
0	9	0	21	0	4	1	0	0	5	3	3	20	0	1	5
...		1	20	...		...		0	17	3	9	2	3	4	13
0	5	0	12	0	2	1	0	0	3	2	1	6	10	1	7
0	6	0	12	0	2	1	0	0	4	1	8	6	4	0	10
0	7	...		0	3	...		0	1	3	12	13	13	0	11
...		...		0	2	0	4	0	4	3	10	13	4	2	2
0	5	...		0	6	1	0	0	9	6	12	19	9	6	7
...		...		0	2	0	3	0	5	2	4	13	9	3	2
0	16	0	15	0	5	1	0	0	1	0	3	...		...	
0	12	0	22	...		...		0	4	2	2	11	7	2	11
...		...		...		...		...		...		...		...	
0	10	0	9	0	3	3	0	0	1	2	11	14	5	0	15
0	9	0	7	0	5	2	0	0	4	2	2	10	1	3	5
0	11	0	12	...		...		0	2	1	3	6	14	1	15
0	17	0	34	...		...		0	4	3	14	27	15	4	6
0	12	0	24	...		1	0	0	9	2	7	12	9	1	12
0	12	0	17	0	3	1	0	0	6	*		9	9	*	
...		...		0	3	...		0	7	1	5	17	8	...	
0	13	0	33	...		...		0	10	3	0	8	4	...	
0	15	0	37	...		2	0	0	4	2	15	16	5	2	0

*Figures not available.

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed by

1	2	3	4		
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Grain.	
		Rs.	Rs.	Mds.	s.
56	Benares	3,28,515	46,918	4	31
57	Mirzapur	1,06,289	6,653	7	11
58	Jaunpur	43,373	14,553	7	39
59	Ghazipur	31,859	2,329	8	16
60	Gorakhpur	76,761	11,629	6	39
61	Azamgarh	14,106	1,607	7	27
62	Almora	11,274	3,135	...	
63	Lucknow	4,77,121	29,703	6	23
64	Rae Bareli	19,406	940	10	15
65	Sitapur	14,161	1,563	2	10
66	Khairabad	5,387	1,363	4	33
67	Sandila	14,914	6,511	6	22
68	Fyzabad	76,353	7,544	6	32
69	Gonda	18,097	786	5	22
70	Bahraich	26,511	14,821	6	35
71	Nanpara	7,685	417	3	25
72	Sultanpur	10,283	6,178	7	0
73	Bela (Partabgarh)	12,505	1,060	8	33
74	Nawabganj (Bara Banki)	10,751	610	4	20
	GRAND TOTAL ...	36,76,994	9,44,225	6	23

STATEMENT NO. IV.

the municipalities of the United Provinces of Agra and Oudh during the year 1910-1911—(concluded).

5

Net average consumption or expenditure per head of population.

Refined sugar.	Unrefined sugar.	Ghi.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
Mds. s.	Mds. s.	Mds. s.	Srs. c.	Srs. c.	Rs. a.	Rs. a.	Rs. a.
0 13	0 9	0 6	4 0	4 0	1 7	*	3 4
0 14	0 17	0 8	2 0	5 0	1 11	8 0	...
0 9	0 23	0 4	11 0	6 0	3 11	13 12	2 2
0 8	0 11	0 3	9 0	7 0	3 1	11 10	5 6
0 7	0 6	0 3	2 0	9 0	2 4	*	4 2
...	...	0 4	3 0	6 0	3 12	*	6 7
0 20	0 16	...	*	10 0	0 15	29 9	6 11
0 13	0 9	0 5	4 0	2 0	2 13	12 1	3 0
0 7	0 7	0 3	3 0	3 0	5 2	10 3	1 14
0 15	0 2	0 3	2 0	6 0	2 6	1 2	3 14
0 6	0 6	0 1	2 0	...	*	...	0 8
0 12	0 14	0 2	...	*	2 11	9 10	3 2
...	...	0 4	2 0	1 0	1 14	9 0	3 0
0 17	0 8	0 3	3 0	8 0	2 3	18 0	3 7
0 12	0 8	0 2	1 0	6 0	3 13	14 0	6 5
0 7	0 9	0 1	2 0	4 0	1 14	15 4	1 6
0 10	0 8	0 2	3 0	...	3 13	18 10	4 0
0 18	0 12	0 4	3 0	5 0	4 5	43 14	7 6
...	...	0 2	0 6	3 0	2 2	...	4 8
0 12	0 18	0 3	3 0	5 0	2 9	12 8	2 15

* Figures not available.

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun...	1	Rajpur ...	3,958	1,936	3,021	1,122	4,143	...
Meerut ...	2	Baraut ...	7,776	3,088	6,978	2,759	9,737	37
	3	Baghpat ...	5,346	1,040	1,844	1,794	3,638	...
	4	Shahdara ...	5,107	1,030	2,424	1,617	4,041	...
	5	Pilkhua ...	7,196	1,577	3,668	1,645	5,313	...
	6	Mawana ...	6,385	819	2,534	1,388	3,922	...
Bulandshahr	7	Dibai ...	9,573	1,482	4,319	4,987	9,306	460
	8	Anupshahr ...	6,419	1,231	3,500	2,276	5,776	...
Agra ...	9	Fatehpur-Sikri	6,132	3,241	6,202	1,017	7,219	...
Mainpuri ...	10	Shikohabad ...	11,383	3,641	3,720	2,743	6,463	209
	11	Mainpuri civil station.	1,499	1,464	203	1,930	2,133	...
Etah ...	12	Marehra ...	7,348	2,262	4,554	1,098	5,652	...
Bareilly ...	13	Aonla ...	13,025	1,829	5,507	1,122	6,629	...
Budaun ...	14	Bilsi ...	5,509	2,885	3,203	2,208	5,411	...
Farrukhabad	15	Kanauj ...	18,105	1,100	8,033	2,907	10,940	15,000
	16	Kaimganj ...	7,439	4,800	2,617	1,456	4,073	...
Etawah ...	17	Auraiya ...	5,836	1,080	2,973	1,221	4,194	...
Allahabad...	18	Phulpur ...	7,505	352	1,177	972	2,149	...
Banda ...	19	Karwi ...	8,031	1,840	2,791	1,756	4,547	23
Hamirpur	20	Mahoba ...	11,027	708	1,694	4,667	6,361	82
	21	Rath ...	10,169	1,294	2,774	3,180	5,954	...

United Provinces of Agra and Oudh during the year ending the 31*st March* 1912.

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disburse-ments.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p	Rs.	Rs.	Rs.	Rs.	
4,143	6,079	0 12 3	1 0 9	3,534	1,073	4,607	1,472	
9,774	12,862	0 14 3	1 4 0	10,243	...	10,243	2,619	
3,638	4,678	0 6 0	0 10 9	4,043	...	4,043	635	
4,041	5,071	0 7 6	0 12 6	3,907	...	3,907	1,164	
5,313	6,890	0 8 3	0 11 9	5,894	...	5,894	996	
3,922	4,741	0 6 3	0 9 9	4,152	...	4,152	589	
9,766	11,248	0 7 0	0 15 6	9,080	...	9,080	2,168	
5,776	7,007	0 8 9	0 14 3	6,280	...	6,280	727	
7,219	10,460	1 0 3	1 2 9	7,191	125	7,316	3,144	
6,672	10,313	0 5 3	0 9 0	7,547	89	7,636	2,677	
2,133	3,597	0 2 3	1 6 9	1,447	...	1,447	2,150	
5,652	7,914	0 10 0	0 12 3	4,777	5	4,782	3,132	
6,629	8,458	0 6 9	0 8 3	7,606	...	7,606	852	
5,411	8,296	0 9 0	0 15 9	7,289	...	7,289	1,007	
25,940	27,040	0 7 3	0 9 9	25,440	...	25,440	1,600	
4,073	8,873	0 5 9	0 8 9	5,413	95	5,508	3,365	
4,194	5,274	0 8 3	0 11 6	4,329	97	4,426	848	
2,149	2,501	0 2 6	0 4 6	1,999	...	1,999	502	
4,570	6,410	0 5 6	0 9 0	5,211	23	5,234	1,176	
6,443	7,151	0 2 6	0 9 3	6,431	47	6,478	673	
5,954	7,248	0 4 3	0 9 3	5,504	...	5,504	1,744	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Benares ...	22	Sheopur ...	1,616	432	896	...	896	...
Mirzapur...	23	Chunar ...	7,920	613	4,452	1,367	5,819	...
	24	Chunar Settlement.	689	2,132	...	3,897	3,897	...
	25	Ahraura ...	4,452	8,579	3,957	400	4,357	34
Jaunpur ...	26	Shahganj ...	3,933	6,358	2,671	8,707	11,378	1
	27	Badshahpur...	5,293	2,595	3,608	1,123	4,731	21
Ballia ...	28	Rasra ...	9,300	6,348	5,501	1,660	7,161	...
Gorakhpur	29	Gorakhpur ...	8,534	4,998	4,236	3,841	8,077	...
	30	Deoria ...	3,339	1,020	1,741	1,244	2,985	...
	31	Gaura Barhaj	12,294	2,759	3,339	8,004	11,343	...
Azamgarh	32	Mau ...	16,751	2,650	4,681	1,929	6,610	117
	33	Mubarakpur	12,562	1,958	2,984	1,283	4,267	20
Naini Tal...	34	Haldwani ...	6,115	7,346	4,666	15,659	20,325	...
	35	Ramnagar ...	3,925	11,249	3,932	7,569	11,501	...
Hardoi ...	36	Sandi ...	7,139	2,813	3,074	2,937	6,011	...
	37	Pihani ...	5,963	686	2,506	1,850	4,356	...
	38	Madhoganj ...	2,605	2,107	2,440	2,755	5,195	13
	39	Bilgram ...	7,509	886	2,865	1,733	4,598	...

United Provinces of Agra and Oudh during the year ending the 31st March 1912—(contd.).

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
896	1,328	0 8 9	0 8 9	645	...	645	683	
5,819	6,432	0 8 9	0 11 9	5,901	...	5,901	531	
3,897	6,029	...	5 10 6	3,200	158	3,358	2,671	
4,441	13,020	0 14 3	0 15 6	3,465	3,228	6,693	6,327	
11,379	17,737	0 10 9	2 14 3	9,544	...	9,544	8,193	
4,752	7,347	0 10 9	0 14 3	4,926	100	5,026	2,321	
7,161	13,509	0 9 6	0 12 3	6,870	...	6,870	6,639	
8,077	13,075	0 6 0	1 5 0	10,531	...	10,531	2,544	
2,985	4,005	0 8 0	0 14 3	2,053	500	2,553	1,452	
11,343	14,102	0 4 3	0 14 9	10,858	...	10,858	3,244	
6,727	9,377	0 4 6	0 6 3	5,827	...	5,827	3,550	
4,287	6,245	0 4 0	0 5 3	3,526	...	3,526	2,719	
20,325	27,671	0 12 6	3 5 3	18,061	126	18,187	9,484	
11,501	22,750	1 0 0	2 15 0	11,590	5,000	16,590	6,160	
6,011	8,824	0 6 9	0 13 3	6,356	25	6,381	2,443	
4,356	5,042	0 6 9	0 11 9	3,810	10	3,820	1,222	
5,208	7,315	0 15 0	1 15 9	4,160	39	4,199	3,116	
4,598	5,484	0 6 0	0 9 9	4,336	...	4,336	1,148	

STATEMENT A.—*Showing the income and expenditure of the notified area in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extraordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Kheri ...	40	Muhamdi ...	6,151	2,703	1,460	2,391	3,851	...
Gonda ...	41	Nawabganj ...	4,328	3,984	3,774	7,103	10,877	2,073
	42	Utraula ...	6,523	892	1,966	2,089	4,055	...
	43	Bargain Bazar	3,706	2,563	2,947	4,315	7,262	8
Bahraich ...	44	Bhinga ...	6,553	1,460	1,069	1,866	2,935	335
Bara Banki	45	Rudauli ...	9,279	1,287	5,454	1,241	6,695	...
		GRAND TOTAL, 1911-12.	321,127	1,17,117	1,47,955	1,28,828	2,76,783	18,483
		Grand total, 1910-11.	*350,050*	*1,00,675*	*1,39,429*	*1,16,411*	*2,55,840*	*1,415*

United Provinces of Agra and Oudh during the year ending the 31*st March* 1912—(concld.).

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extraordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
3,851	6,554	0 3 9	0 10 0	3,523	...	3,523	3,031	
12,950	16,934	0 14 0	2 8 0	10,297	25	10,322	6,612	
4,055	4,947	0 4 9	0 9 9	3,462	...	3,462	1,485	
7,270	9,833	0 12 9	1 15 3	5,766	20	5,786	4,047	
3,270	4,730	0 2 6	0 7 3	3,326	9	3,335	1,395	
6,695	7,982	0 9 3	0 11 6	7,228	25	7,253	729	
2,95,266	4,12,383	0 7 6	0 13 9	2,86,578	10,819	2,97,397	1,14,986	
2,57,255	*3,67,930*	*0 6 3*	*0 11 9*	*2,40,019*	*1,680*	*2,41,699*	*1,16,231*	

REPORT

ON

Municipal Administration and Finances

IN THE

UNITED PROVINCES OF AGRA AND OUDH

DURING THE YEAR ENDING 31ST MARCH 1913.

ALLAHABAD:

PRINTED BY F. LUKER, SUPDT., GOVERNMENT PRESS, UNITED PROVINCES.

1913.

REPORT

ON

MUNICIPAL ADMINISTRATION AND FINANCES

IN THE

UNITED PROVINCES OF AGRA AND OUDH

FOR THE YEAR 1912-13.

No. $\frac{935}{\text{XI—110E}}$ OF 1914.

RESOLUTION.

MUNICIPAL DEPARTMENT.

Dated Allahabad, the 11th March 1914.

READ—

The divisional reviews submitted by Commissioners upon the administration and finances of municipalities during the year 1912-13.

Read also—

This Government's (Municipal department) resolution no. 26, dated the 4th January 1913, on the municipal administration for the year 1911-12.

OBSERVATIONS.—The year 1912-13 witnessed a considerable advance in the economic and administrative transformation of the municipalities of the province without marking any definite stage in its progress. The further decentralization of municipal work by the increase of the number of non-official chairmen has been carried into effect after the close of the year under review, while in the large cities the final form of such decentralised administration must await the amendment of the Municipal Act of 1900 which is now under consideration. Financially the year was of great importance to the smaller municipalities; the approaching abolition of octroi compelled each board to review its present expenditure and the needs of the future, and to examine the resources which the town possessed for the introduction of a more modern system of taxation. But a change of such magnitude in so many towns must necessarily take long to effect, and though it is expected that the formal abolition of octroi in these towns will have been completed by the end of 1913-14 there can be no full appreciation of the financial results until the following year. In the large towns also the year was financially one rather of discussion than of action, and owing to the many difficulties which must be settled in advance in regard to the introduction of terminal taxation, the discussion has not advanced to an equally practical stage. The experience of Agra, Moradabad, and Hathras during the year 1912-13 has however made it clear that unless the large towns are to abandon the attempt to improve their most essential services, terminal taxation must in almost every case be accompanied by some form of direct taxation. The year has also seen the first stages of a most important development in the provision of a trained sanitary staff in all but the smallest towns with assistance from the Government of India and from provincial revenues. But the establishment of highly qualified health officers and of sanitary inspectors fully trained on uniform modern lines cannot be completed for several years to come. The year closed without any appreciable amelioration of the system of municipal education. To the desired expansion of the numbers under instruction, the full equipment of existing schools, in staff, buildings and appliances, and the greater harmony of development in educational work between the municipal and district boards the history of 1912-13 has contributed nothing.

Administration and elections.

2. There is, as has been indicated, little to note in the year as regards the more personal side of municipal self-government and administration. The number of non-official chairmen has been increased after the close of the year and the revision both of the Municipalities Act and of the election rules has not yet been completed. The former revision is intended primarily for the purpose of administrative improvement, the latter for the purpose of removing difficulties as to the representation of associations and of safeguarding both candidates and electors against prolonged electioneering litigation. The necessity of the latter measure is some evidence of the increased interest taken in election procedure and of the importance attached to membership of a municipal board. There are now close on a lakh of registered voters—a small increase having again to be noted this year. The field for the use or abuse of electioneering devices has therefore become a wide one, and the restrictions imposed by the recently introduced rules for the conduct of elections should be found most valuable. But the probable necessity of some further changes in the rules is indicated by such occurrences as that reported from Cawnpore where it is believed that, in consequence of the limitation of the number of a candidate's agents at a polling booth to two, several nominal candidates were put up who with their licensed agents worked at the polling booth in reality on behalf of the true candidates. There were contested elections at 61 towns, and the proportion of electors going to the poll reached the very fair figure of 55 per cent. A minor point of electoral interest has been the return of a lady as member of the Mussooree municipal board, the first so elected in this province.

The progress during the year of boards on which non-official chairmen were serving has been noted as satisfactory by the Commissioners in their divisional reports. The Commissioner of the Rohilkhand division states that one of the most gratifying features of the year in his division was the enterprise of the Ujhani board and its chairman, who has ably met the needs of this growing commercial centre. His Honour takes the opportunity of thanking the chairmen generally for the satisfactory results, and in particular of recording his appreciation of the services rendered by Rai Shankar Sahai Bahadur who closed a period of 21 years' work in Khairabad as member, honorary secretary, and chairman by conducting in a most conscientious and unselfish spirit the difficult task of replacing octroi by a system of direct taxation better suited to the circumstances of the town.

Revision of octroi and new taxes.

3. As has been explained above, the anticipation of last year's resolution that a complete analysis of the proceedings for the abolition of octroi could be given in the resolution of 1912-13 cannot be fulfilled. Up to the date of this resolution the position may be briefly summarised as follows. Originally 44 towns were affected by the decision to abolish octroi as a means of raising revenue for municipal requirements. Three towns of lesser importance (Nanpara, Kosi, and Sardhana) are to be reduced to the status of notified areas; octroi is being abolished in these areas, as also in the notified area of Fatehpur-Sikri. In three other towns it is probable that a system of terminal taxation rather than of direct taxation will be the main substitute for octroi. In six of the remaining 38 municipalities the change from octroi came into force during the year 1912-13, in Mau for the whole year, in Orai and Kalpi from the 1st August 1912, in Nagina from the 1st September 1912, and in Kairana and Almora from the 1st October 1912. In 16 other towns octroi has been abolished with effect from the beginning of the current financial year, and in the 16 remaining towns the change should be made from the beginning of the year 1914-15. A summary of the new forms of taxation adopted in these 38 towns can most conveniently be made when the process of conversion is completed.

The most important practical problem in such a revision is unquestionably whether the estimate of the receipts of the new taxes will be approximately realised. There are at present few results to record but the slight experience gained during the year of the actual working of the new taxes has tended to remove the apprehension that boards in their anxiety to adopt light rates would overestimate the yield and would therefore be driven into making an almost immediate revision of their system in order to meet the deficit. The income from the new tax on circumstances was Rs. 6,081 in Kairana for six months against an annual estimate of Rs. 10,300 ; at Nagina, where the tax was in force for seven months, Rs. 9,906 against a yearly figure of Rs. 18,500, and at Kalpi Rs. 1,067 in eight months (annual estimate Rs. 1,300) with a very satisfactory enhancement in the last-named place under the head of receipts from markets. The receipts from the new toll tax at Almora have been almost embarrassingly large, and have suggested to the board, somewhat prematurely, that the house tax, which is of special importance as an insurance against fluctuations in the tolls, should be immediately dropped.

As an additional precaution against the uncertainties in estimating the yield of the new taxes the Lieutenant-Governor has, after the close of the year, decided to make to each of these towns a lump non-recurring grant on the abolition of octroi equivalent to 30 per cent. of a board's net receipts from octroi for the three years ending the year 1911-12. These grants are intended as a reserve by the help of which a board can face a temporary lack of funds for normal non-recurring expenditure.

Octroi receipts.

4. Although the abolition of octroi has been of great local importance it must be remembered that the total net octroi of the 38 towns affected amounts to no more than 6 lakhs, or less than one-sixth of the provincial total of receipts. The position of octroi as the primary source of municipal income will therefore be undisturbed until the terminal projects for the large towns are carried through. That the year 1912-13 was an exceedingly favourable year for octroi is then in reality the most important financial fact of the year. The total figures are as follows :—

	Gross. Rs.	Net. Rs.
1911-12	... 46,21,240	36,77,015
1912-13	... 51,95,627	38,57,482
	+5,74,387	+1,80,467

A condition of prosperity is clearly shown by a comparison of the income in the two years by classes of imports, all except tobacco showing large increases. The more important figures are under class I, food stuffs, Rs. 84,652 ; class IV, building materials, Rs. 45,029 ; class VII, cloth, Rs. 31,515 ; and class VIII, metals, Rs. 20,542. To the higher income of the year the towns in the Agra division contributed no less than Rs. 1,06,722, Agra itself being responsible for Rs. 52,391. In this town it is stated that the stocks held are very large and the considerable rise in income is regarded as temporary. Aligarh (Rs. 12,750), Hathras (Rs. 10,632), and Muttra (Rs. 10,275) also all enjoyed much larger incomes from octroi owing to the prosperous character of the season.

It must on the other hand be noted that the percentage of refunds to gross receipts rose from 20 to 25 per cent. The export trade in grain was phenomenal, no less than 152 lakhs of maunds out of the gross imports of 331 lakhs of maunds receiving refunds so that the net receipts from grain were actually below the figure for the preceding year. Some towns in particular gave striking evidence of the waste which the refund system represents. In Farrukhabad out of gross receipts of Rs. 88,094 Rs. 34,250 were refunded and the corresponding figures for Bahraich were Rs. 49,480 and Rs. 19,425. But the most abnormal conditions were reported from Banda where Rs. 67,630 were paid back

in refunds out of gross receipts aggregating Rs. 92,352. In Banda, as in Agra and Hathras, the refund percentage is a convincing proof of the immediate need for replacing octroi in these towns by a more economical system.

Municipal income.

5. An examination of the sources of municipal income for the last year in which octroi receipts are likely to stand at so high a level throws some light on the present facts as to the incidence of the burden of municipal expenditure.

Out of the total municipal income of 88·85 lakhs more than half is contributed by indirect taxation; 38·57 lakhs from octroi, 3·86 from terminal taxes, 1·57 from tolls, 2·38 from the trade in animals for slaughter and from markets, represent a lightly-borne burden which is in part passed off on to the through trade and in part, as is freely admitted, is borne by villagers who have small benefit from the amenities of municipal administration. This is still more true of the receipts of 1·01 lakhs from pilgrim taxes and Rs. 21,000 from fairs. The income from fines (Rs. 68,000) and pounds (Rs. 75,000) completes a total of nearly 50 lakhs from indirect taxation. Municipal property (rents, sales, and conservancy products) yield 10 lakhs only, and 3·15 lakhs come from petty miscellaneous heads. Of the balance 12 lakhs are found by Government and district board grants, and 13·15 lakhs by house, trades, property and conservancy taxes and by water rate or sale of water proceeds. It appears therefore that the municipal population is paying for the progress and improvement of the towns but little more in direct taxation, of the burden of which they are immediately conscious, than the amount of the contributions which are received from the Government. Funds for current purposes are being too readily secured by the delusively easy methods of indirect taxation, and there is therefore too marked a reluctance to embark on any scheme, however necessary, if direct taxation is to be the result. With the increasing measure of self-government which has been given to municipalities it will have to be recognized that municipal boards cannot indefinitely court popularity by shrinking from taxation and trusting to a Government dole to meet the continually growing demand for improved conditions of urban life.

6. The details of municipal income other than octroi and grants call for few general observations, and the variations from the figures of previous years are unimportant. The terminal system at Cawnpore shared like octroi in the general prosperity, the terminal tolls contributing the major part of the increase.

The abolition of octroi increased the receipts from the tax on circumstances by Rs. 27,801, and this may in the future be expected to be the largest sub-head of true municipal income next to octroi. This place is held at present by rents, which show a satisfactory advance of Rs. 43,903, though if the receipts from sale of water be added to those from water rate water would replace rents. The magnitude of these two sources of revenue is shown by the fact that they produce together 12½ lakhs, or one-third of the whole income of municipalities excluding octroi and Government grants. Their importance is such that municipalities have every inducement to realize to the full their dues under these heads. The increase of 1½ lakhs in rents from the 1908 figure totalling 4½ lakhs shows that boards have given adequate attention to their property on this side, but there is evidence that in boards which possess water-works there is not yet sufficient vigilance in securing a full return for the distribution of water, or in decreasing the proportion of expenses to income by taking greater precautions against waste.

Passing over the house tax, the next largest group of receipts is classified under markets. These with slaughter-house fees and the special taxation on registration of cattle now produce 2·38 lakhs, and markets and slaughter-house receipts alone have increased by 25 per cent. in five years. There is increasing evidence—more especially from the

experience of Lucknow, Bareilly, Budaun, and Ujhani—that municipal markets are not only sanitary but profitable, and their construction may be regarded as a most reasonable form of investment to which an excessive balance or a small loan may well be devoted.

The organization of the receipts from conservancy has on the other hand shown no very real advance in the past five years. Special examples continue to show that conservancy may be lucrative, but the levelling up of receipts under this head involves a severe strain on administration, and has against it many peculiarities of municipal custom.

7. The advance made by municipalities in the preparation or construction of large public works is indicated mainly by the total of loans and grants. It is indeed possible in the present stage of municipal public works to measure the enterprise and progress of a municipal board in this direction by the extent of its indebtedness, as a loan is secured and paid for by municipal income and represents the readiness of the people to pay for improvements. Yet although 10·62 lakhs were taken as loans during the year, only one town, Khurja, was added to the list of indebted municipalities, 5·70 lakhs were only instalments of loans previously accepted for Cawnpore, Mirzapur, and Benares, the loan to Bareilly was for carrying on the city expansion scheme already in hand, and the loans to Allahabad and Mussooree for inevitable enlargements of the water-works plant and hydro-electric system respectively: the new enterprise of the year is in fact narrowed to a loan of one lakh to Khurja for drainage works and Rs. 12,000 to Cawnpore for meat markets, a project which should be remunerative.

8. The head grants and contributions is not an entirely satisfactory one to contemplate from the point of view of local self-government, especially when as in the year under review its amount is not far below the total yield of direct taxation in municipalities, so that the head must be held to have an undue importance in municipal finance. The grants distributed by the Government totalled Rs. 10,96,114, or nearly 6 lakhs less than in the preceding year during which specially large grants had been made from provincial funds. The Imperial grant was smaller though it reached the generous figure of 7½ lakhs. A smaller portion, 1½ lakhs, of the Sanitary Board's recurring grant of 5 lakhs was directly allotted to municipalities, though one lakh was also given from this head to the Lucknow improvement scheme and does not therefore appear in the ordinary municipal accounts. Rupees 1,87,507 came from provincial funds. The objects for which the grants were given, excluding recurring grants of Rs. 88,365, were drainage works 6½ lakhs, water-works Rs. 2,17,000, and miscellaneous works Rs. 1,41,722. The progress of drainage and water-works is described later. Of the miscellaneous grants the greater part is covered by an assignment of Rs. 89,000 to Lucknow to close the account between the municipal board and the Nazul department in respect to the extension of the civil station. An interesting experiment, also at Lucknow, for the housing of cattle in model byres was initiated by a grant of Rs. 20,000, but the scheme was not brought into operation within the year.

9. The accounts of the Allahabad, Cawnpore, and Lucknow trust funds, which are distinct from the ordinary accounts, must be separately detailed. A summary of the year's figures is as follows :—

	Allahabad.	*Cawnpore.*	*Lucknow.*
	Rs.	Rs.	Rs.
Openingbalance	64,312	23,097	32,968
Receipts	20,237	1,14,339	2,33,173
Charges	71,991	1,34,935	2,54,441
Closing balance	12,558	2,501	11,700

The expenditure of the year at Allahabad was on account of final bills for the Hewett road opened last year, the total cost of the road having been Rs. 2,07,000. Rupees 50,000 out of the money in hand was invested

for future operations. The Bengal and North-Western Railway have extended the new road to join the Grand Trunk road, and this additional length will be maintained by the trust committee. It is also proposed to establish a grain market near the new railway station. To provide for the people dispossessed by the scheme the municipal board acquired three years ago 11·48 acres of land in another area; but there was at that time no demand for these sites although they were offered on favourable terms. The attitude of the public has changed with the opening of the Hewett road and it is stated in the chairman's report that allotments have since been made, the demand actually exceeding the supply of sites.

In Cawnpore no work involving large outlay was undertaken, the charges mainly consisting of repayments of the loan (Rs. 1,09,512) and the cost of dismantling and demolishing (Rs. 18,430). Sites were sold for Rs. 84,014 and previously accepted bids amounted to Rs. 64,667. The actual collections from sales so far have only amounted to Rs. 95,210. Purchasers of materials on plots failed to clear the sites, and eventually this work had to be done by the trust committee. The committee, as a result of its experience, has decided to reserve from sale sufficient land to provide sanitary lanes behind the buildings to be erected.

In Lucknow the 3rd section, including the Aminuddaula Park and the lateral connection with the courts, is nearing completion. When this section is joined to the bridge over the narrow gauge railway, it will form a through means of communication for the majority of the traffic from the western portion of the city. The accounts represent the transactions on this work, while the receipts are made up of sales of sites and old materials and the Government grant of one lakh referred to above.

Optimistic forecasts of the general financial results of these schemes have been made in the reports from Allahabad and Lucknow. At Allahabad sales of sites have yielded Rs. 1,90,300 of which however only Rs. 18,168 have been collected. The trust holds unsold sites which have been valued at as much as Rs. 1,80,000 and in addition to some cash in hand there is the market already mentioned which should develop into a valuable property.

The statement of profit and loss at Lucknow up to the end of 1912-13 shows receipts of Rs. 8,30,730 with expenditure Rs. 7,34,530, leaving a surplus of Rs. 96,200. Value of property in hand is estimated at Rs. 2,77,361, so that eliminating grants from Government (3½ lakhs) a profit of Rs. 23,561 is arrived at. This is probably too sanguine a view of the results and in any case it is to some extent unreal since the value of property includes the actual roadway, &c., which can under no circumstances give any return. The operations have nevertheless been well conducted, and work is now in hand on the 4th and 5th sections.

An account of the expenditure on account of the money released by the provincialization of the police charges on establishment and buildings is required under the orders of the Government of India. Fourteen boards however either failed to render an account or to utilise the amount on the approved objects and though it is generally explained in divisional reviews that the outlay incurred from the amounts received in relief has followed the orders on the subject, in three divisions no detailed figures have been given. In future Commissioners should submit with their reviews a detailed statement of the outlay by towns, the expenditure being divided under the heads detailed in paragraph 16 of the provincial resolution for the year 1911-12.

Municipal expenditure.

10. The total ordinary expenditure amounted to Rs. 88,58,384 and was the largest on record, exceeding the total of the previous year by 12·86 lakhs. But of this total 17·27 lakhs represent direct capital outlay on water-supply and drainage. Of the remaining expenditure of 71·31 lakhs, most of which is on recurring charges, more than ten

lakhs is devoted to general administration with provident fund and printing charges. Municipal administration is expensive : these heads alone absorb one-seventh of the total income of the year excluding Government grants, and it has to be remembered that these 10 lakhs do not include the cost of the establishments for public works, lighting, conservancy, pounds, markets, and gardens which also share in the collection of municipal revenues as well as in the administration of the public services.

The other principal heads of ordinary expenditure were conservancy (15·30 lakhs), lighting (5·12 lakhs), roads (9 lakhs), and markets (1·65 lakhs), with 27½ lakhs on other public works, 19 lakhs of this being recorded as direct capital expenditure. Beside these sums the figures for educational and medical expenditure are comparatively small. The allotments for the various services of the municipalities are in fact disproportionate. The proposed changes in the system of taxation should help to reduce the disproportion in the allotments on the various municipal services by providing an equal or greater income at a lesser cost of collection. Grants from the Local Government cannot be invoked for this purpose.

The variations under each head from the figures of the previous year have little interest. An extra sum of Rs. 14,475 only was allotted to education, and this small sum represents the complete unimportance of the educational advance of the year. Conservancy and lighting received exactly a lakh extra, but in conservancy at least this represents higher wages rather than more work or more plant, and much of the increase in lighting is attributable to electric lighting development at Mussooree. Lighting was yet another of the heads in which the year was one of suspense as many of the larger boards were actively considering long delayed schemes of electric lighting.

The large increase of 2·72 lakhs in expenditure on roads is satisfactory but covers the outlay of one lakh on a special project at Benares. Cawnpore and Bareilly accomplished particularly good work in the year.

For the increase of Rs. 27,000 on hospital expenditure the Cawnpore board is mainly responsible, a grant of Rs. 20,000 having been made to the committee of the new contagious diseases hospital.

There was useful expenditure on model buildings at Lucknow, and a valuable experiment was tried at Allahabad where tenants evicted from an insanitary suburb were given grants of bricks rather than money in order to ensure the reconstruction of their houses on masonry foundations and plinths.

Water and drainage works.

11. The water-supply charges aggregated Rs. 16,28,192, and were in excess of the expenditure of the previous twelve months by Rs. 6,77,833. Of this Rs. 5,87,161 represents increased capital outlay. Almost the whole amount was incurred in the eight towns possessing large installations and on the new works at Jhansi and Mirzapur, the total for these ten towns being Rs. 15,99,404. The largest outlay was at Mirzapur, Rs. 4,15,089. The plant at Jhansi has been nearly completed, but reports received since the year closed indicate the need of heavy additional expenditure. In the towns with old installations extension has become urgently necessary to enable the boards to cope with the constantly increasing demand for water. In this direction much work was done at Cawnpore, where the board has however been confronted with the further difficulty of securing the long intake from the main stream of the Ganges. Much trouble was caused at Allahabad by shortage of water in the hot months, and work to remedy this was taken in hand. Similar extensions are necessary at Agra, Benares, and Lucknow.

Apart from capital outlay on extensions there was also an increase in maintenance charges of Rs. 90,672, the inevitable result of the enhanced demand.

On drainage the expenditure rose by Rs. 45,984 to Rs. 8,26,961, all but a lakh being for capital outlay. Fyzabad paid out 1·30 lakhs and Khurja one lakh for construction on behalf of the board by the Public Works department. The work in Moradabad was nearly completed. Some supplementary drains must however be put in and a proper flushing system introduced to make the drainage satisfactory. The outlay in Benares represents mainly expenditure on an intercepting sewer at the ghats. Good progress was made at Hapur and Allahabad and work was commenced on the Landour bazar at Mussooree. No progress was possible at Muttra and Aligarh, and at Saharanpur it is first necessary to reconcile the drainage project with the newly approved anti-malarial works. The Sanitary Board has approved of further projects at a total estimated cost of Rs. 17,46,529 and the demand for such municipal work greatly exceeded the capacity of the Public Works staff available to undertake it. An increase in the Sanitary Engineer's staff is an inevitable corollary to the liberal assignments made by the Government of India for urban drainage.

Vital statistics.

12. For the first time for many years the returns exhibiting the vital statistics in municipal areas have taken a satisfactory turn. There was an excess of births over deaths of 8·21 per mille of population, the average rates being respectively 42·08 and 33·87. The number of births rose to 126,661 from 116,831 while deaths fell by 40,887 to 101,955. This satisfactory feature is general, and only two towns returned a death-rate of over 60 per 1,000 of population. A rate of 65·05 in Kunch is attributed to plague, and this too may explain the high figure (59·07) in Azamgarh. The extraordinarily high figure of 73·87 at Kosi, now no longer a municipality, is full justification of the necessity for the anti-malarial works in progress there.

Equally satisfactory is the decrease in infantile mortality from 317 to 242 per mille of births, the lowest figure on record during the last thirty years. The climatic conditions of the year are undoubtedly still the deciding factor, but some benefit may be attributed to the measures taken for the instruction of dhais in midwifery. This has been attempted in 15 towns, and in a few places special dhais have been paid for from municipal funds. The Commissioners have in their reviews given due prominence to this important subject.

Vital statistics are however too much at the mercy of imperfect recording. It is not possible as yet to make any reliable deductions as to the relative sanitary condition of the large towns from the fact that Meerut returns a death-rate of 50·87, Benares 48·61, Cawnpore 46·57, Lucknow 34·21, Bareilly 27·8, Agra 19·65, and Allahabad only 16·7, nor can so marked a departure from the normal be confidently admitted as the birth-rate of 23·99 in Agra or 29·46 in Sitapur. During the year however definite instructions were circulated to assist municipalities in working out a more trustworthy and uniform system of registration of vital statistics, the system recommended for adoption being largely dependent on the newly created services of trained health officers and sanitary inspectors. As has been mentioned neither of these latter services can be fully introduced for several years to come, and health officers cannot be considered in connection with the year under review. Orders as to the new sanitary inspectors were issued in the year 1912-13, and their institution is the most important sanitary event of the year. All towns with an income in excess of Rs. 20,000 must maintain trained inspectors, the numbers being proportioned to the class of municipality. Inspectors are gradually being trained in practice and theory at the King George's Medical College at Lucknow, and in a few years conservancy in the majority of towns should be under adequate and more enlightened subordinate supervision, fully supplementing in the large towns the work of the new health officers.

13. Under the orders of the Government of India the review of municipal administration must be supplemented by an examination of the financial position of the 27 municipalities which have contracted Government loans. The number of indebted municipalities has, as has been noticed above, been increased by the addition of Khurja. In this town, as in Agra, Hathras, Chandausi, and Moradabad octroi is to be replaced by terminal taxation, and in the adjustment of rates the interest of the Government loans will be fully safeguarded. The position of the Agra, Hathras, and Moradabad boards has in the past been unsatisfactory, but it is hoped that the change in the method of taxation will, if supplemented by additional direct taxation, place these boards in a sound position both as regards the liquidation of their loans and the provision of resources for future expansion. A house tax has already been imposed at Agra and has been the primary cause of an elaborate examination of the finances of this board which has not yet been concluded. The position of the Mussooree board has also been closely scrutinised : it has to face the disappearance of the present Government subsidy with no source of additional income save the uncertain proceeds of the hydro-electric scheme. **Finances of indebted municipalities.**

The financial position of other indebted boards gives no cause for anxiety as to the security of the Government loans. In some towns, notably Fyzabad and Jaunpur, the resources of the boards are sufficient to provide for the liquidation of the loans, but without the imposition of additional taxation no balance will be available for carrying out the most essential public works. In Allahabad, Cawnpore, and Benares the demands on municipal finances are steadily increasing, but new resources are not so obviously indicated as in the smaller towns in which direct taxation scarcely exists and the revenues of Allahabad more especially show but little of the necessary elasticity. The large cities cannot however trust solely to Government grants to meet all their needs in regard to drainage and water-works, but must be prepared to make the necessary sacrifices to meet a reasonable share of the expenditure involved.

14. The changes in the incidence of taxation necessarily involved by the substitution of direct taxes for octroi have involved a considerable increase in the burden directly imposed on the residents of the municipalities concerned and more especially on the classes who had previously made only a nominal direct contribution to municipal revenues. In such circumstances it is only natural that a considerable amount of feeling should have been aroused and that expression should have been given to strong disapproval of changes the advantages of which were very imperfectly realised. Much public spirit has been shown by the members of municipal boards in working out revised systems of taxation in opposition to such public feeling. The Lieutenant-Governor trusts that, with the removal of the hampering restrictions and temptations to dishonest practices of the octroi system and the gradual appreciation of the benefits resulting from its abolition to local trade and through trade to all classes of the community, there may result a gradual diminution of the feeling on this subject with which nevertheless His Honour has much sympathy. **General.**

ORDER.—Ordered that a copy of this resolution be forwarded to all Commissioners of divisions for information and communication to the chairmen of municipal boards.

Ordered also that a copy be published in the *United Provinces Government Gazette* for general information.

By order of the Hon'ble the Lieutenant-Governor,

A. W. PIM,

Secretary to Government, United Provinces.

Abstract of statement no. I showing the constitution of municipal boards (1912-13).

Number of municipalities under Act I of 1900	87	Aggregate number of members of municipal boards—	
Population within municipal limits ...	30,09,851	(*a*) *Ex officio*	97
Number of towns of which the municipal boards are—		(*b*) Elected	900
(*a*) Elected	...	(*c*) Nominated	199
(*b*) Elected and appointed ...	85	Of the above—	
(*c*) Appointed	2	(*d*) Officials	195
		(*e*) Non-officials	1,001
		(*f*) Europeans	135
		(*g*) Natives	1,061

Abstract of statement no. II showing the system of taxation in force and giving the provincial totals of income (1912-13).

System of taxation.	Municipalities.
Octroi in force in	73
Tax on houses and lands in force in ...	20
Tax on animals and vehicles in force in	24
Tax on professions and trades in force in	55
Tolls on roads and ferries in force in ...	5
Water rate in force in	5
Conservancy (including scavenging and latrine) rates in force in	8
Tax on lake frontage and boats in force in	1
Tax according to circumstances and property in force in	11
Terminal tax in force in	1
Terminal toll in force in	1
Pilgrims' tax in force in	3
Tax on animals for slaughter in force in	1

Total income.	Rs.
Octroi, class I	18,58,819
Octroi, class II	2,03,355
Octroi, class III	1,87,654
Octroi, class IV	3,62,393
Octroi, class V	2,47,287
Octroi, class VI	90,077
Octroi, class VII	7,15,933
Octroi, class VIII	1,70,279
Composition for octroi	21,685
Tax on houses and lands	3,02,597
Tax on animals and vehicles	55,261
Tax on professions and trades ...	2,11,599
Tolls on roads and ferries	1,57,005
Water rate	3,68,040
Conservancy (including scavengering and latrine) rates	62,038
Tax on lake frontage and boats ...	935
Tax according to circumstances and property	68,214
Terminal tax	2,93,636
Terminal toll	92,148
Pilgrims' tax	1,01,413
Tax on animals for slaughter	8,357
Realizations under special Acts ...	1,42,560
Revenue derived from municipal property and powers apart from taxation ...	17,52,054
Grants and contributions (for general and special purposes)	12,08,040
Miscellaneous	2,04,480
Total income of the year excluding opening balance	88,85,859
Extraordinary and debt	14,43,850
Total receipts excluding opening balance...	1,03,29,709
Total receipts including opening balance...	1,37,92,897

	Rs. a. p.
Incidence of taxation per head of population	1 13 6
Incidence of income per head of population	2 15 0

Abstract of statement no. III giving the provincial totals of expenditure (1912-13).

	Rs.
General administration and collection charges	4,19,395
Office establishment, inspection, honorary magistrates' establishment	4,28,753
Collection of taxes (including bonded warehouses, establishment, purchase of account books and money boxes, repairs to outposts, &c.)	
Collection of tolls on roads and ferries	16,127
Survey of land	9,943
Refunds (other than octroi) ...	22,956
Pensions and gratuities... ...	2,897
Annuities	603
Public safety.	
Fire (establishment, purchase of fire engines, buckets, repairs, &c.) ...	8,040
Lighting (establishment, purchase of lamps, oil, repairs, &c.) ...	5,12,019
Police (establishment, purchase of clothing, repairs to outposts, &c.)...	10,697
Rewards for the destruction of wild animals and snakes	856
Public health and convenience.	
Water supply... Capital outlay ...	10,05,974
Water supply... Establishment ...	6,22,218
Drainage ... Capital outlay ...	7,22,634
Drainage ... Establishment ...	1,04,327
Conservancy (including road cleaning and watering) and latrines ...	15,29,969
Hospitals and dispensaries ...	2,06,910
Vaccination	29,500

Public health and convenience—(concluded).	Rs.
Markets and slaughter-houses ...	1,65,332
Pounds	22,188
Dâk bungalows and sarais ...	8,107
Arboriculture, public gardens and experimental cultivation ...	1,01,673
Veterinary charges	3,888
Registration of births and deaths ...	7,922
Public works	12,28,410
Public instruction	3,99,688
Contributions	2,55,608
Miscellaneous.	
Interest on loans. For previous year ...	311
Interest on loans. For current year ...	4,96,407
Actual cost of work done for private individuals	28,148
Miscellaneous	4,86,379
Total expenditure	88,58,384
Extraordinary and debt.	
Investments	3,95,121
Payment to sinking fund ...	17,531
Repayment of loans	5,11,404
Advances	31,386
Total disbursements	1,00,02,928
Balance.	
Deposits	2,75,596
Actual balance	35,14,373
GRAND TOTAL ...	1,37,92,897

STATEMENT No. I.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1913.*

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
MEERUT.	Dehra Dun...	1	Dehra ...	Act I of 1900.	30,301	2	2	*14	18	7	11	8	10	19	1	55·81	57·89	57·10	
		2	Mussooree ...		17,420	1	2	*12	15	3	12	12	3	29	1	39·08	67·40	57·38	
	Saharanpur...	3	Saharanpur ...		62,850	4	...	*13	17	3	14	5	12	19	3	45·61	56·77	54·80	
		4	Hardwar Union		28,682	3	1	*13	17	2	15	2	15	21	...	35·50	60·93	57·94	
		5	Deoband ...		18,614	2	...	*9	11	2	9	1	10	25	2	68·00	71·50	70·8	
		6	Roorkee ...		13,850	3	...	*9	12	2	10	1	11	21	2	30·00	69·00	62·66	
	Muzaffarnagar	7	Muzaffarnagar...		23,811	1	2	*10	13	2	11	1	12	28	3	33·93	55·52	52·20	
		8	Kandhla ...		8,691	1	1	*9	11	2	9	...	11	18	. .	41·66	82·71	75·25	
		9	Kairana .		16,293	1	1	*9	11	2	9	...	11	28	3	80·36	71·03	72·73	
	Meerut ...	10	Meerut .		76,351	2	3	*16	21	4	17	4	17	23	2	29·35	59·34	53·63	
		11	Ghaziabad ...		11,304	1	1	*9	11	1	10	...	11	22	...	100·00	80·90	82·18	
		12	Hapur ...		19,142	2	1	*10	13	2	11	...	13	18	...	66·67	57·07	58·54	
		13	Sardhana ...		9,242	1	1	*10	12	2	10	...	12	20	...	82·50	78·00	79·00	

AGRA.	Bulandshahr	14	Bulandshahr ...		19,383	1	1	*7	9	2	7	2	7	17	...	89·8	68·00	77·80		
		15	Khurja ...		27,387	1	1	9	11	1	10	...	11	29	3	5·64	65·17	60·81		
		16	Sikandrabad ...		18,946	...	2	6	8	2	6	...	8	32	2	90·62	75·52	79·29		
			Divisional total	...	402,267	26	19	165	210	39	171	36	174	369	22	...	...	...		
	Aligarh ...	17	Koil (Aligarh)	Act I of 1900.	64,825	2	2	*13	17	3	14	4	13	17	...	47·0	70·6	66·4		
		18	Hathras ...		37,854	3	1	*13	17	2	15	2	15	23	1	95·65	54·78	59·59		
		19	Atrauli ...		15,730	1	1	*9	11	1	10	...	11	21	...	57·14	79·04	74·76		
		20	Sikandra Rao ...		10,109	1	1	*10	12	2	10	...	12	19	...	37·0	79·0	80·0		
	Muttra ...	21	Muttra ...		54,332	1	3	*13	17	4	13	3	14	23	1	51·08	61·53	59·08		
		22	Brindaban ...		18,443	1	2	*10	13	3	10	2	11	17	...	39·22	77·06	68·32		
		23	Kosi ...		7,188	1	2	*9	12	2	10	1	11	29	...	1·62	78·73	63·51		
	Agra ...	24	Agra† ...		163,935	3	*2	16	21	2	19	4	17	26	2	51·8	60·4	56·0		
		25	Firozabad ...		13,571	1	1	*10	12	2	10	...	12	26	...	88·38	66·31	74·61		
	Mainpuri	26	Mainpuri ...		16,154	2	...	*9	11	1	10	1	10	22	2	77·27	60·9	62·39		
	Etah ...	27	Etah ...		7,295	...	2	*9	11	3	8	1	10	26	...	53·84	72·11	67·13		
		28	Soron ...		11,524	1	1	*7	9	2	7	...	9	27	...	33·33	76·19	66·66		
		29	Kasganj ...		16,429	...	2	*9	11	3	8	1	10	26	..	55·13	80·77	73·78		
		30	Jalesar ...		13,283	1	1	*7	9	2	7	1	8	25	...	80	69·14	71·71		
			Divisional total	...	450,672	18	21	144	183	32	151	20	163	327	6	...	...	...		

*Includes chairman.

† The magistrate of the district is *ex-officio* chairman.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1913*—(continued).

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
ROHILKHAND.	Bareilly ...	31	Bareilly ...	Act I of 1900.	117,521	*7	1	18	26	2	24	3	23	25	...	74·00	65	66	
	Bijnor ...	32	Bijnor ...		17,439	3	...	*9	12	1	11	...	12	20	...	55·00	80	78	
		33	Chandpur ...		11,832	*2	...	9	11	...	11	...	11	28	2	...	69·12	69·12	
		34	Dhampur ...		7,548	*2	...	*9	11	...	11	...	11	38	...	...	81	81	
		35	Nagina ...		19,625	3	...	*9	12	2	10	...	12	38	...	40·15	72·3	64	
		36	Najibabad ...		18,460	*3	...	9	12	...	12	...	12	27	1	...	64	64	
	Budaun ...	37	Budaun ...		38,230	*2	1	9	12	2	10	1	11	18	...	30·83	60·2	50·4	
		38	Ujhani ...		8,274	1	1	*6	8	1	7	...	8	30	...	33	75	72	
		39	Sahaswan ...		18,009	2	1	*9	12	2	10	...	12	18	...	40·2	76	72	
	Moradabad ...	40	Moradabad† ...		81,168	2	*3	13	18	3	15	2	16	22	...	60	71·3	69.4	
		41	Chandausi ...		22,255	*3	...	9	12	...	12	...	12	17	...	...	76·3	76·3	
		42	Amroha ...		42,410	*2	1	10	13	1	12	...	13	25	2	26·00	74·66	71·35	
		43	Sambhal ...		45,276	*2	1	10	13	1	12	...	13	31	1	30	67·54	58·48	

Allahabad.	Shahjahanpur	44	Shahjahanpur ...		71,778	4	...	*12	16	1	15	1	15	21	...	44·04	66·52	67·49
		45	Tilhar ...		18,446	2	...	*8	10	1	9	...	10	20	...	72·50	80·55	80·5
	Pilibhit ...	46	Pilibhit ...		31,554	3	...	*9	12	...	12	...	12	15	...	...	74·87	74·87
		47	Bisalpur ...		10,086	1	1	*9	11	2	9	...	11	33	...	81	84	8
			Divisional total	...	579,923	44	10	167	221	19	202	7	214	426	6	...	...	...
	Etawah ...	48	Etawah ...	Act I of 1900.	45,350	1	2	*11	14	3	11	3	11	23	...	40·86	73·00	58·67
	Cawnpore ...	49	Cawnpore ‡ ...		195,498	*7	1	21	29	4	25	5	24	63	10	40	53	51
	Fatehpur ...	50	Fatehpur ...		16,939	2	...	*8	10	1	9	...	10	28	3	60	66·22	65·7
	Farrukhabad...	51	Fatehgarh-*cum*-Farrukhabad.		56,573	2	2	*13	17	3	14	2	15	20	...	37	48	46
	Allahabad ...	52	Allahabad ‡ ...		159,701	*6	2	21	29	7	22	9	20	37	5	57·1	59·1	58·6
			Divisional total	...	474,061	18	7	74	99	18	81	19	80	171	18	...	...	...
Jhansi.	Banda ...	53	Banda ...	Act I of 1900.	21,061	1	...	*13	14	2	12	1	13	36	12	43·00	81·66	74·97
	Jhansi ...	54	Jhansi † ...		58,236	2	2*	10	14	2	12	4	10	21	1	23·30	66·70	60·00
		55	Lalitpur ...		12,449	8	*4	...	12	4	8	2	10	27	...	55·55	81·48	72·84
		56	Mau ...		12,927	2	...	*7	9	3	6	1	8	20	...	64·00	67·00	66·00
	Jalaun ...	57	Orai † ...		9,151	...	2	6	8	2	6	...	8	20	...	70·00	70·83	70·63
		58	Kalpi † ...		10,568	...	2	6	8	3	5	...	8	21	...	77·78	65·71	70·24
		59	Kunch † ...		16,480	...	2	6	8	3	5	...	8	24	...	66·67	83·33	77·08
			Divisional total	...	1,40,872	13	12	48	73	19	54	8	65	169	13	...	...	...

* Includes chairman.

The magistrate of the district is *ex-officio* chairman in the municipalities marked †

‡ These municipalities have paid chairmen.

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1913*—(continued).

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
BENARES.	Benares ...	60	Benares † ...	Act I of 1900.	199,868	7	*1	21	29	3	26	3	26	40	7	33·33	57·69	55·17	
	Mirzapur ...	61	Mirzapur ...		55,304	3	..	*13	16	5	11	4	12	23	4	53·04	54·89	54·01	
	Jaunpur ...	62	Jaunpur ...		32,880	3	1	*13	17	3	14	1	16	24	...	29·17	56·54	51·72	
	Ghazipur ...	63	Ghazipur ...		22,165	3	1	*13	17	3	14	3	14	16	...	54·33	67·57	60·35	
	Ballia ...	64	Ballia ...		16,684	2	...	*10	12	3	9	1	11	17	1	40·79	69·94	63·73	
			Divisional total	...	326,901	18	3	70	91	17	74	12	79	120	12	...	...	...	
GORAKHPUR.	Gorakhpur ...	65	Gorakhpur ...	Act I of 1900.	48,358	4	1	*15	20	1	19	1	19	31	2	3·55	60·30	63·85	
	Azamgarh ...	66	Azamgarh ...		10,834	2	1	*10	13	2	11	2	11	23	3	60·8	65·6	64·9	
			Divisional total	...	59,192	6	2	25	33	3	30	3	30	54	5	...	...	...	

Kumaun.	Almora ...	67	Almora ...	Act I of 1900.	7,745	4*	...	9	13	1	12	2	11	15	...	27	69	66
	Naini Tal ...	68	Naini Tal† ...		16,788	2	4*	5	11	5	6	6	5	20	...	45	66·66	56·81
		69	Kashipur ...		12,773	...	3	9*	12	3	9	...	12	19	...	82·2	66·2	69·6
			Divisional total	...	37,306	6	7	23	36	9	27	8	28	54	...	...	...	...
Lucknow.	Lucknow ...	70	Lucknow† ...	Act I of 1900.	240,016	6	*2	24	32	4	28	5	27	37	1	50	54	53
	Unao ...	71	Unao ...		11,809	3	...	*10	13	3	10	2	11	27	4	11·11	57·03	48·14
	Rae Bareli ...	72	Rae Bareli ...		17,329	3	...	*10	13	2	11	2	11	24	1	54·17	66·66	64·74
	Sitapur ...	73	Sitapur ...		21,578	1	2	*10	13	3	10	2	11	30	...	48	79	72
		74	Khairabad ...		12,769	2	1	*9	12	1	11	...	12	31	7	9·67	55·42	51·61
	Hardoi ...	75	Hardoi ...		13,855	3	...	*9	12	2	10	...	12	16	...	4·75	70	62·96
		76	Shahabad ...		19,545	2	2	*9	13	2	11	...	13	19	1	5·0	69·2	66·35
		77	Sandila ...		15,241	3	...	*9	12	...	12	...	12	29	2	...	56·48	56·48
	Kheri ...	78	Lakhimpur ...		11,431	1	1	*8	10	3	7	..	10	22	1	47·72	69·88	65·45
			Divisional total	...	363,573	24	8	98	130	20	110	11	119	235	17	...	...	...
Fyzabad.	Fyzabad ...	79	Fyzabad ...	Act I of 1900.	62,567	2	2	*14	18	2	16	2	16	22	...	20·45	76·97	70·7
		80	Tanda ...		19,378	1	1	*11	13	3	10	1	12	29	2	76	73	73
	Gonda ...	81	Gonda ...		12,567	2	1	*10	13	2	11	2	11	26	1	46·15	57·69	56·23
		82	Balrampur ...		13,937	*2	...	9	11	...	11	...	11	17	...	...	62·03	62·03

* Includes chairman.

The magistrate of the district is *ex-officio* chairman in the municipalities marked.†

STATEMENT NO. I.—*Showing the constitution of municipalities in the United Provinces of Agra and Oudh during the year ending the 31st March 1913*—(concluded).

1	2	3	4	5	6	7								8	9	10	11	12	13
						Number of members of board.													
						(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)						
						Appointed.													
Division.	Name of district.	Serial number of municipality.	Name of municipality.	Act under which constituted.	Population within municipal limits.	By name.	By virtue of office.	Elected.	Total.	Officials.	Non-officials.	Europeans.	Natives.	Number of meetings held.	Number of meetings proved abortive for want of quorum or adjourned.	Average percentage of officials present at each meeting.	Average percentage of non-officials present at each meeting.	Average percentage of all members present at each meeting.	Remarks.
FYZABAD—(concluded).	Bahraich ...	83	Bahraich ...	Act I of 1900.	26,907	2	1	*11	14	3	11	2	12	26	...	33·33	62·72	57·14	
		84	Nanpara ...		9,782	1	1	*10	12	4	8	1	11	14	...	66	55	59	
	Sultanpur ...	85	Sultanpur ...		9,519	2	1	*11	14	2	12	1	13	24	5	39·57	61·74	58·33	
	Partabgarh ...	86	Bela (Partabgarh).		6,300	*12	...	...	12	2	10	1	11	31	1	37	66·10	61·25	
	Bara Banki ...	87	Nawabganj (Bara Banki).		14,127	2	1	*10	13	1	12	1	12	13	1	4·2	70·5	67·9	
			Divisional total	...	175,084	26	8	86	120	19	101	11	109	202	10	...	...	...	
			GRAND TOTAL	...	3,009,851	199	97	900	1,196	195	1,001	135	1,061	2,127	104	...	...	...	

* Includes chairman.

STATEMENT No. II.

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates				
					Octroi				
					(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun	Dehra ...	1	56,335	29,102	2,594	2,722	3,492	2,767
		Mussooree ...	2	3,11,950	...	...	...	...	...
	Saharanpur	Saharanpur ...	3	64,210	39,447	3,760	1,563	8,879	10,515
		Hardwar Union	4	91,973	26,693	415	1,469	3,928	1,186
		Deoband ...	5	13,502	9,303	598	809	3,380	1,655
		Roorkee ...	6	30,643	11,041	1,834	1,119	2,518	1,484
	Muzaffarnagar.	Muzaffarnagar...	7	20,027	8,225	933	1,339	2,484	2,040
		Kandhla ...	8	* 2,804	3,816	286	255	417	408
		Kairana ...	9	1,401	5,719	193	302	147	181
	Meerut ...	Meerut ...	10	51,479	93,642	6,178	9,032	19,510	12,123
		Ghaziabad ...	11	13,964	4,176	585	337	1,654	459
		Hapur ...	12	1,34,154	16,395	497	552	5,887	1,837
		Sardhana ...	13	9,882	...	...	...	...	...
	Bulandshahr	Bulandshahr ...	14	8,455	13,452	...	1,189	2,701	1,171
		Khurja ...	15	17,490	20,453	...	901	4,327	1,383
		Sikandrabad ...	16	7,468	10,483	...	543	2,079	988
		Divisional total	...	8,35,737	2,91,947	17,873	22,132	61,413	38,197
AGRA.	Aligarh ...	Koil (Aligarh)	17	1,54,281	53,906	21,172	3,259	5,956	4,957
		Hathras ...	18	5,158	20,920	...	1,290	3,034	4,746
		Atrauli ...	19	10,421	7,666	369	308	350	449
		Sikandra Rao...	20	2,153	5,697	1,462	475	405	318
	Muttra ...	Muttra ...	21	8,789	44,457	2,071	3,134	6,189	2,846
		Brindaban ...	22	5,147	12,336	107	964	2,049	530
		Kosi ...	23	9,557	3,304	504	423	1,399	1,417

* Difference of Rs. 42 due to an adjustment in the accounts.

and taxes.

(f) Class VI (Tobacco).	(g) Class VII (Cloth).	(h) Class VIII (Metals).	(i) Composition for octroi.	Total.	Serial number of municipality.
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
2,604	23,721	3,517	...	70,519	1
...	...	...	...	...	2
5,041	18,144	3,582	469	91,400	3
580	7,519	2,270	...	44,060	4
1,042	6,175	1,195	320	24,487	5
1,092	4,297	598	485	24,468	6
2,461	7,146	1,579	295	26,502	7
152	1,245	172	106	6,857	8
...	768	...	...	7,310	9
4,829	39,577	3,965	2,310	1,91,166	10
365	4,294	251	...	12,121	11
547	5,431	1,934	...	33,080	12
...	...	...	...	...	13
435	5,613	642	...	25,203	14
453	6,704	1,352	...	35,573	15
488	3,864	498	...	18,943	16
20,089	1,34,498	21,555	3,985	6,11,689	...
2,088	12,643	6,829	58	1,10,868	17
1,590	2,229	3,294	...	37,103	18
223	2,340	486	...	12,191	19
166	1,988	290	...	10,801	20
1,596	12,938	4,108	30	77,369	21
325	4,502	893	10	21,716	22
118	2,466	769	...	10,400	23

Serial number of municipality.	Municipal rates and taxes—						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...	4,883
2	42,919	3,576	4,995	93,931	...	...	21,910
3	2,179	...	...	...	...	...	...
4	...	...	...	...	...	...	...
5	...	...	1,829	...	...	...	...
6	3,032	...	...	...	...	...	...
7	6,961	756	...	...	...	...	...
8	...	...	...	...	...	...	...
9	...	...	...	...	...	...	...
10	19,595	...	...	...	...	...	...
11	..	...	6,140	...	...	...	...
12	...	...	7,967	...	...	...	...
13	...	...	...	...	...	...	...
14	...	...	...	...	...	...	...
15	...	...	...	...	...	...	...
16	...	...	...	...	...	...	...
...	74,686	4,332	20,931	93,931	...	...	26,793
17	...	...	647	...	...	...	...
18	...	501	11,480	...	...	...	...
19	...	...	67	...	...	...	...
20	...	...	59	...	...	...	...
21	...	...	...	...	...	...	...
22	...	...	221	...	...	...	...
23	...	1,069	...	...	...	...	...

(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22 *f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	75,402	1
...	...	...	...	...	8,357	...	1,75,688	2
...	...	...	...	...	...	...	93,579	3
...	...	...	...	39,678	...	...	83,738	4
...	...	...	...	...	...	...	26,316	5
...	...	...	...	...	...	...	27,500	6
...	...	...	...	...	...	...	34,219	7
...	...	...	...	...	...	...	6,857	8
...	6,081	...	...	...	...	...	13,391	9
...	...	...	...	...	...	...	2,10,761	10
...	...	...	...	...	...	...	18,261	11
...	...	...	...	...	...	...	41,047	12
...	5,959	...	...	...	...	...	5,959	13
...	...	...	...	...	...	...	25,203	14
...	...	...	...	..	...	...	35,573	15
...	...	...	...	...	...	...	18,943	16
...	12,040	...	...	39,678	8,357	...	8,92,437	..
...	...	...	...	...	...	...	1,11,515	17
...	...	...	...	...	...	...	49,084	18
...	...	...	...	...	...	...	12,258	19
...	...	...	...	...	...	...	10,860	20
...	...	...	...	...	...	...	77,369	21
...	...	...	...	...	...	...	21,937	22
...	...	...	...	...	...	...	11,469	23

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,448	1,241	...	175	2,864
2	90	...	...	794	884
3	906	...362	...	441	1,709
4	1,827	566	...	1,236	3,629
5	520	...	...	78	598
6	510	521	...	66	1,097
7	668	10	...	159	837
8	289	...	...	17	306
9	489	...	...	44	533
10	457	1,534	...	120	2,111
11	452	98	...	40	590
12	310	67	...	145	522
13	513	...	...	21	534
14	696	905	...	133	1,734
15	756	203	...	144	1,103
16	285	476	...	19	780
...	10,216	5,983	...	3,632	19,831
17	505	301	...	208	1,014
18	489	222	...	64	775
19	455	64	...	36	555
20	486	93	...	...	579
21	1,356	1,244	...	179	2,779
22	757	58	...	47	862
23	579	66	...	83	728

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, sarais [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4,901	411	474	..	...	2,616	...	1
3,645	765	133	514	495	1,365	...	2
3,905	589	9,956	...	78	7,724	...	3
5,053	455	1,482	...	...	415	...	4
1,786	435	418	...	...	260	...	5
6,016	1,041	354	...	...	...	...	6
631	665	1,642	...	...	1,340	...	7
...	475	506	...	...	778	...	8
266	51	175	...	...	668	...	9
5,302	3,911	14,985	...	...	19,710	...	10
727	985	417	...	...	2,212	...	11
165	135	6,140	...	...	1,017	...	12
125	740	1,206	...	...	504	...	13
2,434	193	1,096	...	...	2,518	...	14
3,028	115	2,454	...	...	1,565	...	15
726	125	2,283	...	...	530	...	16
38,710	11,091	43,721	514	573	43,222	...	...
4,803	562	4,366	690	...	5,304	...	17
3,944	2,250	2,151	471	...	6,734	...	18
506	13	1,099	292	...	526	...	19
83	225	540	...	...	843	...	20
3,066	2,657	3,225	...	...	3,205	...	21
250	112	1,059	...	...	1	...	22
7,048	468	114	...	...	86	...	23

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,957	...	...	...	335	...
2	9,654	50	...	...	...	26,019
3	...	69	119	...	1,624	1
4	...	37	...	...	...	...
5	...	...	45	...	540	...
6	...	9	...	...	...	...
7	...	24	...	128	90	104
8	...	2	...	...	...	...
9	...	8	50	...	...	40
10	7,612	128	...	...	5,520	...
11	...	10	...	...	215	...
12	...	15	...	...	593	158
13	...	...	...	...	...	...
14	...	5	...	...	...	...
15	...	22	...	...	508	...
16	...	6	...	...	975	...
...	19,223	385	214	128	10,400	26,322
17	...	25	...	...	...	739
18	...	12	...	164	1,601	949
19	...	...	...	...	...	...
20	...	3	...	...	...	...
21	...	28	...	...	...	...
22	...	7	...	...	...	...
23	...	1	...	3,766	...	...

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	8
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
942	...	...	...	...	11,636	1
441	...	...	...	...	43,081	2
814	5,250	...	...	...	30,129	3
464	350	...	...	...	8,256	4
95	...	...	...	...	3,579	5
128	...	...	...	...	7,548	6
561	14	...	...	...	5,199	7
69	...	...	...	...	1,830	8
29	25	...	...	...	1,312	9
1,009	1,229	...	...	...	59,406	10
134	257	...	...	...	4,957	11
66	583	...	...	...	8,872	12
56	...	...	...	...	2,631	13
909	...	...	...	...	7,155	14
526	...	...	...	...	8,218	15
1,828	...	...	...	...	6,473	16
8,071	7,708	...	...	...	2,10,282	...
579	5,243	...	...	...	22,311	17
948	...	314	...	...	19,538	18
50	...	...	...	...	2,486	19
164	17	...	...	...	1,880	20
1,015	480	...	...	...	13,676	21
496	446	37	...	...	2,408	22
239	...	...	...	...	11,866	23

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	400	240	...	330	...	...	...
2	25,000	96	...	...	...	...	...
3	50,000	...	...	...	...	650	...
4	...	...	...	...	...	...	800
5	...	...	...	...	...	...	...
6	...	...	...	...	...	...	...
7	...	...	...	900	...	...	...
8	...	...	...	...	...	...	
9	...	...	...	...	...	...	...
10	750	...	...	40,609	525	...	...
11	...	...	...	...	...	...	...
12	...	...	...	...	...	...	...
13	...	...	...	...	...	...	...
14	...	...	...	...	...	...	550
15	...	...	...	...	...	...	...
16	5,000	...	...	100	...	...	...
...	81,150	336	...	41,939	525	650	1,350
17	...	...	...	...	..	...	...
18	...	...	...	...	...	...	...
19	...	...	...	...	...	...	...
20	...	...	...	...	...	...	50
21	2,05,000	...	...	120	...	...	...
22	...	...	...	...	...	...	...
23	...	...	...	...	...	...	...

purposes).			Miscellaneous.				
other sources							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	970	1,000	12,918	13,918	1,04,790	1
...	...	25,096	19,519	1,486	21,005	2,65,754	2
...	...	50,650	...	20,190	20,190	1,66,257	3
...	...	800	...	270	270	96,693	4
...	...	...	...	96	96	30,589	5
...	...	...	...	431	431	36,576	6
...	...	900	429	138	567	41,722	7
...	...	...	8	358	366	9,359	8
...	...	...	56	127	183	15,419	9
...	...	41,884	...	2,470	2,470	3,16,632	10
...	...	...	...	209	209	24,017	11
...	...	...	...	1,458	1,458	51,899	12
...	...	...	...	91	91	9,215	13
...	...	550	6	2	8	34,650	14
...	...	...	17	1,993	2,010	46,904	15
...	...	5,100	11	158	169	31,465	16
...	...	1,25,950	21,046	42,395	63,441	13,11,941	...
...	...	...	...	1,264	1,264	1,36,104	17
165	...	165	...	1,128	1,128	70,690	18
...	...	...	...	363	363	15,662	19
...	...	50	22	195	217	13,586	20
...	...	2,05,120	1,735	743	2,478	3,01,422	21
...	...	...	68	229	297	25,504	22
...	...	...	68	415	483	24,546	23

Serial number of municipality.	Extraordinary and debt.					
		Loans		Advances.		
	Sale proceeds of Government securities and withdrawals from savings bank.	From Government.	Raised in the open market.	Realization of sinking fund for repayment of loans.	Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	...	...	...	...
2	...	1,00,000	...	...	348	472
3	...	...	...	...	...	...
4	...	...	...	...	...	...
5	...	...	...	...	...	...
6	...	...	...	...	...	50
7	...	...	...	...	...	...
8	...	...	...	...	...	...
9	...	...	...	...	...	...
10	...	...	...	...	...	689
11	...	...	...	...	100	24
12	...	...	...	...	...	...
13	...	...	...	...	...	...
14	...	...	...	...	...	...
15	...	1,00,000	...	...	...	...
16	...	...	...	...	...	...
...	...	2,00,000	...	...	448	1,235
17	...	...	...	...	...	...
18	6,102	...	...	...	...	...
19	...	...	...	...	...	..
20	...	...	...	...	..	...
21	...	...	...	...	...	...
22	...	...	...	...	100	...
23	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March 1913.

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
2,011	2,011	1,06,801	1,63,136	1 15 3	2 11 6	1	Dehra ...	Dehra Dun	Meerut.
2,305	1,03,125	3,68,879	6,80,829	10 1 3	15 4 0	2	Mussooree ...		
923	923	1,97,180	2,61,390	1 7 9	3 2 0	3	Saharanpur ...	Saharanpur	
202	202	96,895	1,88,868	2 14 9	3 6 0	4	Hardwar Union		
2,900	2,900	33,489	46,991	1 9 6	1 13 0	5	Deoband ...		
...	50	36,626	67,269	1 10 6	2 3 3	6	Roorkee ...		
...	...	41,722	61,749	1 7 6	1 12 6	7	Muzaffarnagar	Muzaffarnagar.	
589	589	9,948	12,752	0 12 6	1 1 3	8	Kandhla ...		
458	458	15,877	17,278	0 13 3	0 15 3	9	Kairana ...		
3,196	3,885	3,20,517	3,71,996	1 13 0	2 11 6	10	Meerut ...	Meerut ...	
2,256	2,380	26,397	40,361	1 9 9	2 2 0	11	Ghaziabad ...		
...	...	51,899	1,86,053	2 2 3	2 11 6	12	Hapur ...		
1,746	1,746	10,961	20,843	0 10 3	1 0 0	13	Sardhana ...		
84	84	34,734	43,189	1 4 9	1 12 6	14	Bulandshahr ...	Bulandshahr	
476	1,00,476	1,47,380	1,64,870	1 4 9	1 11 6	15	Khurja ...		
...	...	31,465	38,933	0 15 9	1 10 9	16	Sikandrabad ...		
17,146	2,18,829	15,30,770	23,66,507	2 1 6	3 1 3	...	Divisional total.		
...	...	1,36,104	2,90,385	1 11 6	2 1 6	17	Koil (Aligarh)	Aligarh ...	Agra.
600	6,702	77,392	82,550	1 4 9	1 13 9	18	Hathras ...		
...	...	15,662	26,083	0 12 6	1 0 0	19	Atrauli ...		
...	...	13,586	15,739	1 1 3	1 5 6	20	Sikandra Rao...		
795	795	3,02,217	3,11,006	1 6 9	5 8 9	21	Muttra ...	Muttra ...	
50	150	25,654	30,801	1 3 0	1 6 0	22	Brindaban ...		
363	363	24,909	34,466	1 9 6	3 6 6	23	Kosi ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.		Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	(a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1		2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra ...	Agra ...	24	1,41,095	1,33,951	17,821	15,393	19,446	8,442
		Firozabad ...	25	2,154	11,992	685	...	2,268	640
	Mainpuri ...	Mainpuri ...	26	4,474	8,488	399	537	703	1,257
	Etah ...	Etah ...	27	9,788	7,546	229	377	665	502
		Soron ...	28	11,633	5,495	269	791	1,628	540
		Kasganj ...	29	26,471	7,947	718	1,095	4,471	3,554
		Jalesar ...	30	8,559	7,955	545	360	590	672
		Divisional total ...		3,99,680	3,81,660	46,351	28,406	49,153	30,870
ROHILKHAND.	Bareilly ...	Bareilly ...	31	63,292	80,330	13,548	13,417	28,081	15,511
	Bijnor ...	Bijnor ...	32	3,035	7,280	534	672	1,223	844
		Chandpur ...	33	6,667	5,251	436	585	1,092	1,141
		Dhampur ...	34	12,145	3,791	217	535	1,941	552
		Nagina ...	35	8,934	3,546	227	345	1,454	769
		Najibabad ...	36	4,753	7,399	922	1,154	1,652	1,692
	Budaun ...	Budaun ...	37	24,502	21,938	2,050	1,855	3,572	3,789
		Ujhani ...	38	3,284	...	...	...	...	...
		Sahaswan ...	39	5,522	...	...	...	...	...
	Moradabad...	Moradabad ...	40	57,973	50,213	5,217	2,964	12,070	7,340
		Chandausi ...	41	18,124	11,587	399	780	4,343	5,106
		Amroha ...	42	11,649	17,943	1,722	1,718	4,084	2,450
		Sambhal ...	43	12,502	19,418	1,757	1,752	2,028	2,173
	Shahjahanpur.	Shahjahanpur...	44	49,497	32,517	3,012	2,202	8,739	13,431
		Tilhar	45	34,030	5,163	732	224	4,575	2,789

Municipal rates and taxes.					
Octroi.					Serial number of municipality.
(f)	(g)	(h)	(i)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
6,856	55,588	15,859	12	3,23,368	24
230	5,932	1,094	...	22,841	25
431	5,000	...	...	16,815	26
...	485	709	12	10,525	27
...	3,968	1,335	...	14,026	28
496	5,425	1,979	...	25,685	29
259	1,989	...	...	12,370	30
14,378	1,17,493	37,645	122	7,06,078	...
1,893	41,921	8,761	338	2,03,800	31
325	2,579	399	36	13,892	32
285	2,129	298	...	11,217	33
509	1,487	1,424	...	10,456	34
236	1,197	229	...	8,003	35
512	4,167	1,414	...	18,912	36
...	9,234	1,728	425	44,591	37
...	...	...	...	...	38
...	...	...	...	...	39
3,311	30,200	2,301	73	1,13,689	40
1,460	8,479	5,590	...	37,744	41
822	5,504	932	...	35,175	42
939	4,900	1,017	...	33,984	43
1,200	18,787	5,258	86	85,232	44
579	6,686	1,648	...	22,396	45

Serial number of municipality.	Municipal rates and						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
8	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	...	6,609	...	...	82,670	...	384
25	...	...	74	...	...	...	...
26	...	...	233	...	...	...	...
27	...	...	1,584	...	...	...	...
28	...	...	972	...	...	...	...
29	...	...	839	...	...	...	...
30	...	...	...	...	...	...	...
...	...	8,179	16,176	...	82,670	...	384
31	3,530	...	4,554	...	...	...	...
32	...	...	533	...	...	...	...
33	...	...	...		...	...	...
34	...	...	523	...	...	...	...
35	...	...	236	...	...	...	...
36	...	...	270	...	...	...	...
37	111	...	538	...	...	...	...
38	...	...	...	...	...	...	...
39	...	...	...	...	...	...	...
40	...	860	83	...	...	...	3,159
41	...	977	1,188	...	...	...	...
42	...	...	817	...	...	...	...
43	...	...	2,010	...	...	...	...
44	973	...	3,582	...	...	...	...
45	...	...	1,476	...	...	...	...

taxes—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	4,13,031	24
...	...	...	...	...	...	...	22,915	25
...	...	...	...	...	...	...	17,048	26
...	...	...	...	...	...	...	12,109	27
...	...	...	...	...	...	...	14,998	28
...	...	...	...	...	...	...	26,524	29
...	...	...	...	...	...	...	12,370	30
...	...	...	...	...	...	...	8,13,487	...
...	...	...	...	...	...	...	2,11,894	31
...	...	...	...	...	...	...	14,425	32
...	...	...	...	..	...	...	11,217	33
...	...	...	...	...	...	...	10,979	34
...	9,906	...	...	...	...	...	18,145	35
...	...	...	...	...	...	...	19,182	36
...	...	...	...	...	...	...	45,240	37
...	6,677	...	...	...	...	...	6,677	38
...	7,357	...	...	...	...	...	7,357	39
...	...	...	...	...	...	...	1,17,791	40
...	...	...	...	...	...	...	39,909	41
...	...	...	...	...	...	...	35,992	42
...	...	...	...	...	...	...	35,994	43
...	...	...	...	...	...	...	89,787	44
...	...	...	...	...	...	...	23,872	45

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
24	615	1,674	...	190	2,809
25	584	...	...	36	620
26	592	256	...	105	953
27	889	...	...	38	927
28	533	...	...	10	543
29	458	...	...	114	572
30	695	...	...	13	708
...	9,023	3,978	...	1,423	14,424
31	1,088	1,900	...	580	3,568
32	449	...	...	44	493
33	463	...	...	27	490
34	259	...	...	38	297
35	468	...	...	...	468
36	1,748	...	...	20	1,768
37	710	456	...	38	1,204
38	585	435	...	...	1,020
39	683	61	...	...	744
40	1,089	857	...	118	2,064
41	525	35	...	246	806
42	523	95	...	88	706
43	754	...	...	54	808
44	779	798	...	180	1,757
45	676	90	...	72	838

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, sarais [rest houses], dák bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
40,385	296	8,543	...	...	4,676	...	24
330	12	716	...	...	659	...	25
665	...	1,124	...	...	587	...	26
3,615	229	918	...	180	823	...	27
288	2	1,497	...	...	772	...	28
287	24	3,199	...	...	2,203	..	29
827	2,452	400	...	...	483	...	30
66,097	9,302	28,951	1,453	180	26,907	...	...
17,186	8,842	11,372	11,954	...	7,570	...	31
907	198	998	...	...	1,433	...	32
558	15,911	390	...	...	100	...	33
703	33	608	...	...	199	...	34
24	42	450	...	...	160	...	35
181	4,537	417	...	...	1,740	...	36
18,566	524	4,093	6	...	2,436	...	37
3,630	288	1,012	...	...	900	...	38
4,312	121	2,433	...	366	672	...	39
2,390	1,067	12,261	...	...	5,828	...	40
2,149	74	1,573	...	...	2,496	...	41
330	74	448	...	...	1,156	...	42
1,097	82	1,416	...	...	511	...	43
35,508	2,077	6,381	283	...	5,358	...	44
2,505	379	2,950	...	...	4,277	...	45

Serial number of municipality	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	33,329	85	...	...	482	144
25	...	31	...	300	...	...
26	...	4	...	...	...	...
27	...	19	...	1,501	...	...
28	...	6	961	...	...	...
29	...	2	...	...	...	419
30	...	5	...	20	...	...
...	33,329	228	961	5,751	2,083	2,251
31	...	210	...	1,052	...	...
32	...	9	...	...	...	...
33	...	3	...	...	...	...
34	...	12	...	...	...	...
35	...	4	...	...	...	...
36	...	7	...	...	...	...
37	...	10	...	64	...	...
38	...	9	...	...	...	...
39	...	6	...	...	...	...
40	...	25	...	158	1,609	...
41	...	...	...	...	...	...
42	...	15	...	...	...	...
43	...	17	...	...	...	...
44	...	27	...	...	...	301
45	...	5	...	2,576	...	...

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,088	...	...	...	...	90,884	24
127	...	...	...	...	2,175	25
296	184	...	...	...	2,860	26
151	4	...	...	...	7,440	27
368	13	...	...	...	3,907	28
391	...	...	...	...	6,525	29
240	85	...	...	...	4,512	30
8,152	8,472	351	...	...	1,92,468	...
2,389	...	...	298	...	60,873	31
137	...	...	...	...	3,682	32
101	...	...	...	...	17,063	33
39	...	...	...	...	1,594	34
128	...	...	...	...	808	35
197	287	...	...	...	7,366	36
1,289	...	...	...	...	26,988	37
284	...	...	...	...	6,123	38
199	...	...	...	...	8,109	39
1,441	902	...	...	...	25,681	40
397	...	...	...	...	6,689	41
329	...	...	...	...	2,352	42
706	35	...	...	...	3,804	43
1,282	525	...	...	...	51,692	44
725	...	...	...	...	13,417	45

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	2,67,349	...	...	2,900	...	...	...
25	...	...	...	...	...	496	...
26	...	...	...	...	...	...	...
27	235	...	...	300	...	...	...
28	...	...	...	...	...	...	...
29	...	...	...	...	...	...	...
30	...	...	...	...	...	...	...
...	4,72,584	...	...	3,320	...	496	50
31	...	17,860	530	...	...	...	...
32	..	...	...	25	...	...	...
33	...	...	...	39	...	...	...
34	6,200	...	...	51	...	...	1,013
35	...	...	...	44	...	...	...
36	...	...	...	...	...	...	...
37	1,410	...	...	...	...	...	...
38	...	...	...	...	...	...	2,500
39	...	...	...	...	...	...	...
40	5,600	...	...	...	...	...	...
41	...	...	...	...	...	...	...
42	...	...	...	...	...	...	...
43	...	...	...	...	...	...	...
44	260	...	...	...	320	...	...
45	...	80	...	...	...	...	...

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	2,70,249	4,224	3,730	7,954	7,84,927	24
...	...	496	159	52	211	26,417	25
...	...	...	...	56	56	20,917	26
...	...	535	463	150	613	21,624	27
...	...	...	20	91	111	19,559	28
...	...	...	...	10	10	33,631	29
...	...	...	326	51	377	17,967	30
165	...	4,76,615	7,085	8,477	15,562	15,12,556	...
...	...	18,390	2,361	8,223	10,584	3,05,299	31
...	...	25	156	141	297	18,922	32
...	...	39	...	1,659	1,659	30,468	33
...	...	7,264	57	14	71	20,205	34
...	...	44	...	171	171	19,636	35
...	...	...	26	492	518	28,834	36
...	...	1,410	66	847	913	75,755	37
...	...	2,500	44	588	632	16,952	38
...	...	...	135	164	299	16,509	39
...	...	5,600	73	7,176	7,249	1,58,385	40
...	...	...	...	595	595	47,999	41
...	...	...	21	216	237	39,287	42
...	...	...	79	202	281	40,887	43
...	...	580	14	626	640	1,44,456	44
...	...	80	36	412	448	38,655	45

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	...	...	...	...	...	...
25	...	...	...	...	...	...
26	...	...	...	...	...	...
27	...	...	...	...	...	...
28	...	...	...	...	...	...
29	...	...	...	...	...	...
30	...	...	...	...	...	...
...	6,102	...	...	...	100	...
31	...	1,30,000	...	...	...	...
32	...	...	...	...	...	...
33	...	...	...	...	...	...
34	...	...	...	...	...	...
35	...	...	...	...	154	5,466
36	3,823	...	...	...	...	...
37	...	...	...	...	...	...
38	...	...	...	...	...	...
39	...	...	...	...	65	...
40	30,000	...	...	...	1,200	...
41	...	...	...	...	...	...
42	...	...	...	...	...	...
43	...	...	...	...	...	...
44	...	...	...	...	...	...
45	...	...	...	...	...	...

of Agra and Oudh during the year ending the 31st March 1913—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
15,699	15,699	8,00,626	9,41,721	2 8 3	4 12 0	24	Agra ...	Agra ...	Agra—(*concluded*).
...	...	26,417	28,571	1 11 0	1 15 3	25	Firozabad ...		
596	596	21,513	25,987	1 0 9	1 4 9	26	Mainpuri ...	Mainpuri ...	
...	...	21,624	31,412	1 10 6	2 15 6	27	Etah ...	Etah ...	
...	...	19,559	31,192	1 4 9	1 11 3	28	Soron ...		
19	19	33,650	60,121	1 10 0	2 0 9	29	Kasganj ...		
...	...	17,967	26,526	0 15 0	1 5 6	30	Jalesar ...		
18,122	24,324	15,36,880	19,36,560	1 11 0	3 3 0	...	Divisional total.		
240	1,30,240	4,35,539	4,98,831	1 10 3	2 7 0	31	Bareilly ...	Bareilly ...	Rohilkhand.
7	7	18,929	21,964	0 13 3	1 1 3	32	Bijnor ...	Bijnor ...	
1,934	1,934	32,402	39,069	0 15 3	2 9 3	33	Chandpur ...		
1,580	1,580	21,785	33,930	1 7 3	2 10 9	34	Dhampur ...		
45	5,635	25,301	34,235	0 14 9	1 0 0	35	Nagina ...		
187	4,010	32,844	37,597	1 0 9	1 9 0	36	Najibabad ...		
161	161	75,916	1,00,418	1 3 0	1 15 9	37	Budaun ...	Budaun ...	
249	249	17,201	20,485	0 13 0	2 0 9	38	Ujhani ...		
323	388	16,897	22,419	0 6 6	0 14 9	39	Sahaswan ...		
5,006	36,206	1,94,591	2,52,564	1 7 3	1 15 6	40	Moradabad ...	Moradabad	
...	...	47,999	66,123	1 12 9	2 2 6	41	Chandausi ...		
100	100	39,387	51,036	0 13 3	0 14 9	42	Amroha ...		
2,029	2,029	42,916	55,418	0 12 9	0 14 6	43	Sambhal ...		
27,018	27,018	1,71,474	2,20,971	1 3 9	2 0 3	44	Shahjahanpur ...	Shahjahanpur.	
772	772	39,427	73,457	1 4 9	2 1 6	45	Tilhar ...		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal rates (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROHILKHAND—(*concluded*). Pilibhit ...	Pilibhit ...	46	45,530	16,424	991	2,448	3,925	2,940
	Bisalpur ...	47	5,612	2,263	729	319	1,170	360
	Divisional total ...		3,67,051	2,85,063	32,496	30,970	79,949	60,887
ALLAHABAD. Etawah ...	Etawah ...	48	20,850	24,056	1,935	1,414	7,054	3,357
Cawnpore ...	Cawnpore ...	49	3,32,915	...	18,383	...	...	...
Fatehpur ...	Fatehpur ...	50	18,176	7,520	1,198	846	1,011	1,248
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	51	9,153	33,766	3,100	3,324	8,019	4,073
Allahabad ...	Allahabad ...	52	2,59,227	1,21,306	11,608	12,732	19,168	13,658
	Divisional total ...		6,40,321	1,86,648	36,224	18,316	35,252	22,336
JHANSI. Banda ...	Banda	53	5,840	10,920	745	867	1,085	2,295
Jhansi ...	Jhansi	54	32,752	38,976	4,331	3,572	4,327	4,016
	Lalitpur ...	55	15,679	8,933	...	464	602	648
	Mau ...	56	11,919	...	...	...	...	...
Jalaun ...	Orai	57	3,071	2,421	68	77	76	23
	Kalpi	58	3,689	3,190	5	51	307	749
	Kunch... ...	59	12,154	5,636	...	...	377	—378
	Divisional total ...		85,104	70,076	5,149	5,031	6,774	7,353
BENARES. Benares ...	Benares ...	60	3,31,687	1,91,492	9,802	17,080	32,220	14,803
Mirzapur ...	Mirzapur ...	61	40,700	50,771	3,456	13,274	3,550	10,001
Jaunpur ...	Jaunpur ...	62	42,481	19,224	1,448	4,147	3,490	1,856
Ghazipur ...	Ghazipur ...	63	12,316	14,762	1,134	1,319	3,111	1,823
Ballia ...	Ballia	64	20,982	...	...	...	...	...
	Divisional total ...		4,48,166	2,76,249	15,840	35,820	42,371	28,483

and taxes.

Octroi.

(f)	(g)	(h)	(i)	Total.	Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
1,391	10,693	3,711	20	42,546	46
212	2,427	734	...	8,214	47
13,674	1,50,390	35,444	978	6,89,851	...
1,072	23,784	4,556	50	67,278	48
...	...	...	...	18,383	49
330	6,747	169	...	19,069	50
285	1,277	...	...	53,844	51
6,679	36,503	9,139	5,126	2,35,919	52
8,366	68,311	13,864	5,176	3,94,193	...
667	7,247	896	...	24,722	53
2,537	16,449	3,211	185	77,604	54
262	4,559	953	8	16,429	55
...	...	...	...	...	56
73	512	63	...	3,313	57
169	1,390	...	...	5,861	58
584	2,950	...	...	9,169	59
4,292	33,107	5,123	193	1,37,098	...
4,710	44,705	19,338	2,616	3,36,766	60
1,918	17,508	...	104	1,00,582	61
496	8,799	1,032	1,157	41,649	62
531	5,390	1,711	286	30,067	63
...	...	...	...	...	64
7,655	76,402	22,081	4,163	5,09,064	...

Serial number of municipality.	Municipal rates						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
46	...	...	2,460	...	...	...	...
47	...	...	1,073	...	...	...	...
...	4,614	1,837	19,343	...	...	...	3,159
48	...	151	1,280	...	...	...	...
49	71,706	5,542	88,487	...	...	...	1,860
50	...	128	...	...	...	...	...
51	...	1,018	913	...	...	...	...
52	53,692	12,531	5,195	...	97,078	...	1,131
...	1,25,398	19,370	95,875	...	97,078	...	2,991
53	...	...	582	...	...	...	...
54	5,269	603	1,732	...	...	...	..
55	...	...	630	...	...	...	...
56	...	...	1,325	...	...	...	...
57	1,050	...	922	...	...	...	...
58	...	...	2,272	...	...	...	...
59	...	...	2,244	...	...	...	...
...	6,319	603	9,707	...	...	...	...
60	38,372	2,474	...	...	1,24,884	...	...
61	...	...	...	...	...	.	...
62	195	788	...	214	...	...	...
63	...	158	...	...	...	...	...
64	...	...	...	...	...	...	...
...	38,567	3,420	...	214	1,24,884	...	...

and taxes—*(concluded)*.

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
	Rs.	Rs.	Rs.			Rs.		
...	...	...	...	...	...	...	45,006	46
...	...	...	...	...	...	...	9,237	47
...	23,940	...	...	...	...	...	7,42,744	...
...	...	...	...	...	...	...	68,709	48
...	...	2,93,636	92,148	...	...	...	5,71,762	49
...	...	...	...	...	...	...	19,197	50
...	...	...	...	...	...	...	55,775	51
...	...	...	...	...	...	...	4,05,546	52
...	...	2,93,636	92,148	...	...	...	11,20,989	...
...	...	...	...	...	...	...	25,304	53
...	...	...	...	...	...	...	85,208	54
...	...	...	...	...	...	...	17,059	55
...	7,989	...	...	...	...	...	9,314	56
...	2,758	...	...	...	...	...	8,043	57
...	1,067	...	...	...	...	...	9,200	58
...	...	...	...	...	...	...	11,413	59
...	11,814	...	...	...	...	...	1,65,541	...
...	...	...	...	38,665	...	...	5,41,161	60
...	...	...	...	...	...	...	1,00,582	61
...	...	...	...		...	...	42,846	62
...	...	...	...	...	...	...	20,225	63
...	6,051	...	...	...	...	...	6,051	64
...	6,051	...	...	38,665	...	...	7,20,865	...

Serial number of municipality.	Realizations under special Acts.				
			From other sources.		
	From pounds.	From hackney carriages.	From licences for the sale of spirits and drugs.	From other sources.	Total.
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
46	1,308	560	...	374	2,242
47	491	...	...	134	625
...	12,598	5,287	...	2,013	19,898
48	2,396	330	...	232	2,958
49	2,384	5,118	...	271	7,773
50	1,038	372	...	62	1,472
51	1,288	618	...	162	2,068
52	1,038	10,082	...	184	11,304
...	8,144	16,520	...	911	25,575
53	881	...	...	72	953
54	1,286	763	...	127	2,176
55	1,547	...	...	216	1,763
56	701	...	...	534	1,235
57	1,361	44	...	42	1,447
58	712	424	...	60	1,196
59	466	...	...	130	596
...	6,954	1,231	...	1,181	9,366
60	1,055	1,816	...	1,945	4,816
61	1,337	229	...	...	1,566
62	185	1,109	...	246	1,540
63	680	138	...	145	963
64	404	150	...	227	781
...	3,661	3,442	...	2,563	9,666

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, *sarais* [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tramways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
23,404	1,841	6,092	...	...	3,003	...	46
310	...	365	...	...	547	...	47
1,13,670	36,090	53,259	12,243	366	38,416	...	...
8,762	3,439	1,190	...	...	573	...	48
1,00,780	1,345	1,624	1,071	...	7,255	...	49
259	162	145	264	...	579	...	50
3,600	467	14,177	...	...	3,425	...	51
71,612	17,441	4,394	8	...	9,540	...	52
1,85,013	22,854	21,530	1,343	...	21,372	...	...
3,315	431	804	...	...	174	...	53
3,016	1,037	1,534	366	...	5,542	...	54
3,503	951	287	484	...	1,707	...	55
769	274	620	69	...	766	...	56
1,057	391	172	169	...	455	...	57
644	307	80	356	...	3,477	...	58
1,176	20	230	358	...	2,412	...	59
13,480	3,411	3,727	1,802	...	14,533	...	...
41,380	42,104	2,132	870	...	151	...	60
5,458	987	959	16	...	3,965	...	61
6,069	31	1,093	608	...	4,274	...	62
8,320	221	1,968	...	...	320	...	63
4,289	99	251	...	...	1,192	...	64
65,576	43,442	6,403	1,494	...	9,902	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand carts.	Miscellaneous.
3	35	35(a)	35(b)	35(c)	35(d)	35(e)
	Rs.	Rs.	Rs.	Rs	Rs.	Rs.
46	...	10	...	187	69	...
47	...	...	...	4	...	...
...	...	369	...	4,041	1,678	301
48	...	69	...	18	...	15
49	93,618	187	...	...	2,130	...
50	...	10	...	...	...	...
51	...	13	...	...	...	...
52	43,458	76	...	...	3,211	...
...	1,37,076	355	...	18	5,341	15
53	...	...	...	42	...	...
54	...	28	...	1,282	1,457	...
55	...	17	...	2,956	...	...
56	...	13	...	2,635	...	...
57	...	12	...	767	...	...
58	...	9	...	...	...	...
59	...	9	...	3,435	...	315
...	...	88	...	11,117	1,457	315
60	7,511	1,118	...	...	1,925	...
61	...	18	...	...	...	...
62	...	22	...	...	283	20
63	...	23	...	...	...	...
64	...	15	16,201	...	...	...
...	7,511	1,196	16,201	...	2,208	20

and powers apart from taxation—*(concluded)*.

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality.
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.		Rs.	
1,636	...	...	...	...	36,242	46
126	...	...	...	...	1,352	47
11,355	1,749	...	298	...	2,73,835	...
885	333	...	...	...	15,284	48
7,531	385	..	...	...	2,15,926	49
86	...	...	...	...	1,505	50
673	700	...	...	...	23,055	51
4,934	828	...	...	...	1,55,502	52
14,109	2,246	...	...	...	4,11,272	...
459	...	...	...	...	5,225	53
806	875	...	...	...	15,943	54
158	193	...	...	...	10,256	55
217	144	...	...	...	5,507	56
43	...	...	...	...	3,066	57
451	...	...	...	...	5,324	58
258	...	...	...	...	8,213	59
2,392	1,212	...	...	...	53,534	...
4,789	2,352	...	...	...	1,04,332	60
628	385	...	...	...	12,416	61
446	125	...	...	...	12,971	62
188	511	...	...	...	11,551	63
280	281	..	...	...	22,608	64
6,331	3,654	...	...	...	1,63,878	...

Serial number of municipality.	Grants and contributions (for general and special						
	From Government.			From local funds.			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
46	...	...	...	...	...	...	...
47	...	...	...	...	...	...	...
...	13,470	17,040	530	159	320	...	3,513
48	...	...	...	...	...	...	...
49	62,382	...	...	3,902	855	...	750
50	...	...	...	...	...	...	...
51	...	...	...	...	...	...	...
52	58,862	...	...	...	1,328	...	...
	1,21,244	...	...	3,902	2,183	...	750
53	...	...	...	...	...	...	...
54	11,730	...	...	...	242	...	...
55	...	...	...	...	...	...	...
56	...	...	...	163	84	...	...
57	...	...	...	...	...	...	...
58	...	...	...	...	...	...	36
59	...	...	...	...	...	...	...
...	11,730	...	...	163	326	...	36
60	30,000	...	1,955	...	...	...	...
61	50,000	...	...	2,000	...	...	1,000
62	2,070	...	...	...	...	...	...
63	...	1,037	...	...	...	...	...
64	50,000	244	...	...	...	...	76
...	1,32,070	1,281	1,955	2,000	...	...	1,076

purposes).			Miscellaneous.				
other sources.							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	4	1,315	1,319	84,809	46
...	...	...	50	154	204	11,468	47
...	...	35,932	3,122	22,995	26,117	10,98,526	...
...	...	...	...	1,428	1,428	88,379	48
...	...	67,889	...	12,905	12,905	8,76,255	49
...	...	...	347	4	351	22,525	50
...	...	...	65	547	612	81,510	51
...	...	60,190	...	4,743	4,743	6,37,285	52
...	...	1,28,079	412	19,627	20,039	17,05,954	...
...	...	...	...	467	467	31,949	53
...	...	11,972	441	688	1,129	1,16,428	54
...	...	...	...	744	744	29,822	55
...	...	247	...	514	514	16,817	56
...	...	...	...	90	90	12,646	57
...	...	36	...	...	...	15,756	58
...	...	...	...	...	...	20,222	59
...	...	12,255	441	2,503	2,944	2,43,640	...
...	...	31,955	14,169	9,715	23,884	7,06,148	60
...	...	53,000	...	1,103	1,103	1,68,667	61
...	...	2,070	...	3,416	3,416	62,843	62
...	...	1,037	261	3,047	3,308	47,084	63
...	...	50,320	...	348	348	80,108	64
...	...	1,38,382	14,430	17,629	32,059	10,64,850	...

Serial number of municipality.	Extraordinary and debt.					
	Sale proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.			Rs.	Rs.
46	...	...	...	...	...	...
47	...	...	...	...	110	...
...	33,823	1,30,000	...	...	1,529	5,466
48	...	...	...	...	...	...
49	...	3,62,000	...	...	...	...
50	...	...	...	...	...	...
51	...	...	...	...	...	1,411
52	50,000	1,50,000	...	...	...	...
...	50,000	5,12,000	...	...	...	1,411
53	...	...	...	...	...	...
54	...	...	...	...	...	...
55	...	...	...	...	...	...
56	...	...	...	...	5	...
57	123	...	...	...	140	...
58	...	...	...	...	300	...
59	...	...	...	...	505	...
...	123	...	...	...	950	...
60	...	20,000	...	...	...	...
61	1,10,602	2,00,000	...	...	220	800
62	...	...	...	...	...	...
63	...	...	...	...	...	...
64	...	...	...	...	...	...
...	1,10,602	2,20,000	...	...	220	800

of Agra and Oudh during the year ending the 31*st March* 1913—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				Rohilkhand—(*concluded*).
168	168	84,977	1,30,507	1 6 9	2 11 0	46	Pilibhit ...	Pilibhit ...	
...	110	11,578	17,190	0 14 9	1 2 0	47	Bisalpur ...		
39,819	2,10,637	13,09,163	16,76,214	1 4 6	1 14 6	...	Divisional total.		
...	...	88,379	1,09,229	1 8 0	1 15 0	48	Etawah ...	Etawah ...	Allahabad.
4,014	3,66,014	12,42,269	15,75,184	2 15 0	4 7 0	49	Cawnpore ...	Cawnpore ...	
...	...	22,525	40,701	1 2 0	1 5 0	50	Fatehpur ...	Fatehpur ...	
1,571	2,982	84,492	93,645	0 15 0	1 6 0	51	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
28,247	2,28,247	8,65,532	11,24,759	1 9 0	2 7 0	52	Allahabad ...	Allahabad ...	
33,832	5,97,243	23,03,197	29,43,518	2 3 0	3 5 0	...	Divisional total.		
...	...	31,949	37,789	1 2 9	1 8 3	53	Banda ...	Banda ...	Jhansi.
1,402	1,402	1,17,830	1,50,582	1 3 9	1 12 3	54	Jhansi ...	Jhansi ...	
516	516	30,338	46,017	1 6 0	2 6 3	55	Lalitpur ...		
...	5	16,822	28,741	0 11 6	1 5 0	56	Mau ...		
36	299	12,945	16,016	0 14 0	1 6 0	57	Orai ...	Jalaun ...	
...	300	16,056	19,745	0 14 0	1 7 9	58	Kalpi ...		
463	968	21,190	33,344	0 11 0	1 3 6	59	Kunch ...		
2,417	3,490	2,47,130	3,32,234	1 3 0	1 12 0	...	Divisional total.		
18,459	38,459	7,44,607	10,76,294	2 10 9	3 7 6	60	Benares ...	Benares ...	Benares.
210	3,11,832	4,80,499	5,21,199	1 13 0	3 0 9	61	Mirzapur ...	Mirzapur ...	
78	78	62,921	1,05,402	1 4 9	1 14 6	62	Jaunpur ...	Jaunpur ...	
60	60	47,144	59,460	1 5 9	2 2 0	63	Ghazipur ...	Ghazipur ...	
331	331	80,439	1,01,421	0 5 9	4 13 0	64	Ballia ...	Ballia ...	
19,138	3,50,760	14,15,610	18,63,776	2 2 9	3 3 6	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United Provinces*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal (a) Class I (Articles of food or drink for men and animals).	(b) Class II (Animals for slaughter).	(c) Class III (Fuel, lighting and washing).	(d) Class IV (Building materials).	(e) Class V (Drugs, gums and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GORAKHPUR. Gorakhpur	Gorakhpur ...	65	36,612	35,913	5,515	3,491	7,968	3,242
Azamgarh...	Azamgarh ...	66	23,566	5,589	826	836	1,009	1,026
	Divisional total ...		60,178	41,502	6,341	4,327	8,977	4,268
KUMAUN. Almora ...	Almora ...	67	29,075	1,290	441	341	...	−23
Naini Tal...	Naini Tal ...	68	1,34,003	...	...	...	...	...
	Kashipur ...	69	11,895	...	...	...	...	...
	Divisional total ...		1,74,973	1,290	441	341	...	−23
LUCKNOW. Lucknow ...	Lucknow ...	70	2,82,230	2,31,929	33,402	33,412	56,810	39,008
Unao ...	Unao ...	71	3,701	...	...	...	...	...
Rae Bareli	Rae Bareli ...	72	16,393	8,577	1,106	1,252	936	1,585
Sitapur ...	Sitapur ...	73	18,023	8,665	665	703	1,441	909
	Khairabad ...	74	2,154	4,670	...	401	534	484
Hardoi ...	Hardoi ...	75	4,796	...	...	...	...	...
	Shahabad ...	76	5,403	...	...	...	...	...
	Sandila ...	77	1,147	6,926	538	220	713	1,292
Kheri ...	Lakhimpur ...	78	1,106	...	...	...	...	...
	Divisional total ...		3,58,013	2,60,767	35,711	35,988	60,434	43,278

rates and taxes.					
Octroi.					
(f)	(g)	(h)	(i)	Total.	Serial number of municipality.
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	3
Rs.	Rs.	Rs.	Rs.	Rs.	
2,949	18,724	3,040	17	80,859	65
467	4,601	852	6	15,212	66
3,416	23,325	3,892	23	96,071	...
140	2,062	532	2	4,785	67
...	...	...	...	...	68
...	...	...	...	...	69
140	2,062	532	2	4,785	...
12,585	65,555	13,758	6,319	4,92,778	70
...	...	...	...	...	71
407	3,957	521	...	18,341	72
1,482	844	1,543	114	16,366	73
...	...	168	...	6,257	74
...	...	...	...	...	75
...	...	...	...	...	76
312	4,807	855	...	15,663	77
...	...	...	...	...	78
14,786	75,163	16,845	6,433	5,49,405	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavenging and latrine rates.)
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	1,110	556	...	...	...	...
66	...	378	4,299	...	...	...	...
...	...	1,488	4,855	...	...	...	...
67	1,502	...	...	9,051	...	...	2,649
68	37,919	3,076	...	41,007	28,073	...	55,870
69	...	...	...	7,153	...	...	...
...	39,421	3,076	...	57,211	28,073	...	28,519
70	...	11,736	5,554	2,252	35,335	...	...
71	6,154	417	1,580	...	...	...	...
72	...	386	832	...	...	...	...
73	...	...	5,557	...	...	...	...
74	...	...	980	...	...	...	...
75	2,163	...	8,794	...	...	...	...
76	1,407	...	4,955	...	...	...	...
77	...	...	1,392	...	...	...	...
78	3,868	...	5,910	3,397	...	...	192
...	13,592	12,539	35,554	5,649	35,335	...	192

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	...	...	82,525	65
...	...	...	...	...	...	...	19,889	66
...	...	...	...	...	...	...	1,02,414	...
...	...	...	...	...	...	...	17,987	67
935	...	...	...	...	...	...	1,36,880	68
...	3,827	...	...	...	...	...	10,980	69
935	3,827	...	...	...	...	...	1,65,847	...
...	...	...	...	...	...	...	5,47,655	70
...	...	...	...	...	...	...	8,151	71
...	...	...	...	...	...	...	19,559	72
...	...	...	...	...	...	...	21,923	73
...	...	...	...	...	...	...	7,237	74
...	...	...	...	...	...	...	10,957	75
...	...	...	...	...	...	...	6,362	76
...	...	...	...	...	...	...	17,055	77
...	...	...	...	...	...	...	13,367	78
...	...	...	...	...	...	...	6,52,266	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licenses for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
65	1,507	1,052	...	354	2,913
66	353	423	...	56	832
...	1,860	1,475	...	410	3,745
67	156	...	...	76	232
68	47	...	...	547	594
69	1,635	...	...	24	1,659
...	1,838	...	...	647	2,485
70	2,140	10,197	...	406	12,743
71	1,055	85	...	101	1,241
72	821	213	...	72	1,106
73	1,302	271	...	112	1,685
74	891	42	...	38	971
75	1,770	197	...	112	2,079
76	663	31	...	45	739
77	905	128	...	80	1,113
78	1,181	67	...	131	1,379
...	10,728	11,231	...	1,097	23,056

Revenue derived from municipal property and powers apart from taxation.							
Rents of lands, houses, *sarais* (rest-houses), dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions	Fees and revenue from medical institutions.	Fees and revenue from markets and *slaughter*-houses.	Fees and revenue from tramways.	Serial number of municipality.
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
6,866	445	1,971	...	...	1,667	...	65
421	477	539	5	...	1,459	...	66
7,287	922	2,510	5	...	3,126	...	...
811	10	...	...	...	1,198	...	67
10,439	734	247	...	...	5,706	...	68
403	183	1,652	...	...	1,000	...	69
11,653	927	1,899	...	...	7,904	...	...
7,562	75,660	35,191	4,355	390	16,847	...	70
241	...	403	...	...	1,844	...	71
2,391	1,375	338	...	...	7,383	...	72
20,434	3,988	415	...	...	1,180	...	73
1,820	191	308	...	...	613	...	74
3,868	3,007	1,416	...	...	1,532	...	75
5,757	16	2,222	...	...	936	...	76
1,959	47	659	...	...	392	...	77
8,513	352	266	...	...	1,048	...	78
52,545	84,636	41,218	4,355	390	31,775	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(a)	35(b)	35(c)	35(d)	35(e)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	81	...	...	100	...
66	...	...	...	...	...	...
...	...	81	...	...	100	...
67	3	...	...	...	...	220
68	15,228	50	...	...	...	2,371
69	...	...	...	...	...	...
...	15,231	50	...	...	...	2,591
70	90,838	43	...	...	815	240
71	...	...	...	230	...	...
72	...	53	...	...	327	667
73	...	19	...	284	278	414
74	...	47	...	...	...	...
75	...	7	...	...	239	...
76	...	...	...	1,450	...	...
77	...	...	...	...	...	...
78	...	9	712	...	13	636
...	90,838	178	712	1,964	1,672	1,957

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investments.			Premium on loans.	Total.	Serial number of municipality
	For general purposes.	For educational purposes.	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,162	350	...	...	...	13,642	65
228	...	...	...	...	3,129	66
2,390	350	...	...	...	16,771	...
96	...	...	...	...	2,338	67
1,720	...	...	...	...	36,495	68
24	...	...	...	...	3,262	69
1,840	...	...	...	...	42,095	...
7,118	1,005	...	...	...	2,40,064	70
139	...	...	...	...	2,857	71
679	...	...	...	...	13,213	72
291	245	...	...	...	27,548	73
186	35	...	...	...	3,200	74
432	...	...	...	...	10,501	75
187	...	...	...	...	10,568	76
125	7	...	..	...	3,189	77
137	175	...	...	...	11,861	78
9,294	1,467	...	...	...	3,23,001	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government			From local funds			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	...	...	70	544	...	...
66	...	...	...	...	...	...	...
...	...	...	...	70	544	...	...
67	...	...	...	...	...	...	...
68	4,442	...	...	...	...	...	...
69	4,194	...	...	...	...	...	...
...	8,636	...	...	...	...	...	...
70	1,35,615	12,688	400	...	1,236	...	400
71	...	...	...	...	...	...	...
72	...	...	...	1,030	...	...	...
73	...	...	...	400	...	...	348
74	...	...	...	...	...	...	...
75	...	...	...	...	...	...	...
76	...	...	...	...	...	...	...
77	...	...	...	...	...	..	...
78	17,000	...	...	...	...	...	...
...	1,52,615	12,688	400	1,430	1,236	...	748

			Miscellaneous.				
other sources							
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	614	604	1,732	2,336	1,02,030	65
...	...	...	898	304	1,202	25,052	66
...	...	614	1,502	2,036	3,538	1,27,082	...
...	...	...	952	168	1,120	21,677	67
...	...	4,442	1,215	870	2,085	1,80,496	68
...	...	4,194	...	234	234	20,329	69
...	...	8,636	2,167	1,272	3,439	2,22,502	...
...	...	1,50,339	938	33,275	34,213	9,85,014	70
...	...	...	...	244	244	12,493	71
...	...	1,030	298	440	738	35,646	72
...	...	748	...	4	4	51,908	73
...	...	...	...	252	252	11,660	74
...	...	...	...	179	179	23,716	75
...	...	...	...	191	191	17,860	76
...	...	...	...	67	67	21,424	77
...	...	17,000	...	...	...	43,607	78
...	...	1,69,117	1,236	34,652	35,888	12,03,328	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans.		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
65	...	...	...	...	678	...
66	...	...	...	...	...	...
...	...	...	...	...	678	...
67	...	...	...	...	120	...
68	...	...	...	...	928	...
69	...	...	...	...	...	...
...	...	...	...	...	1,048	...
70	...	...	...	...	2,049	...
71	...	...	...	...	...	...
72	...	...	...	...	20	...
73	...	...	...	...	258	...
74	...	...	...	...	...	...
75	...	...	...	...	...	...
76	...	...	...	...	...	...
77	...	...	...	...	...	...
78	...	...	...	...	...	...
...	...	...	...	...	2,327	...

of Agra and Oudh during the year ending the 31*st March* 1913—(continued).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.	
62	63	64	65	66	67	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.				
2,055	2,733	1,04,763	1,41,375	1 11 3	2 1 9	65	Gorakhpur ...	Gorakhpur...	Gorakhpur.
507	507	25,559	49,125	1 13 6	2 5 0	66	Azamgarh ...	Azamgarh...	
2,562	3,240	1,30,322	1,90,500	1 11 9	2 2 3	...	Divisional total.		
...	120	21,797	50,872	1 11 3	2 0 9	67	Almora ...	Almora ...	Kumaun.
14,031	14,959	1,95,455	3,29,458	8 2 6	10 12 0	68	Naini Tal ..	Naini Tal...	
2,182	2,182	22,511	34,406	0 13 9	1 9 6	69	Kashipur ...		
16,213	17,261	2,39,763	4,14,736	4 2 0	5 8 9	...	Divisional total.		
9,787	11,836	9,96,850	12,79,080	2 1 9	3 12 9	70	Lucknow ...	Lucknow ...	Lucknow.
...	...	12,493	16,194	0 11 0	1 1 0	71	Unao ...	Unao ...	
...	20	35,666	52,059	1 2 0	2 1 0	72	Rae Bareli ...	Rae Bareli...	
260	518	52,426	70,449	1 0 3	2 6 6	73	Sitapur ...	Sitapur ...	
6	6	11,666	13,820	0 9 0	0 14 6	74	Khairabad ...		
...	...	23,716	28,512	0 12 6	1 11 3	75	Hardoi ...	Hardoi ...	
...	...	17,860	23,263	0 5 3	0 14 6	76	Shahabad ...		
...	...	21,424	32,571	1 2 0	1 6 6	77	Sandila ...		
...	...	43,607	57,773	1 2 6	3 13 0	78	Lakhimpur ...	Kheri ...	
10,053	12,380	12,15,708	15,73,721	1 12 9	3 5 0	...	Divisional total.		

STATEMENT NO. II.—*Showing the income of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	Balance in hand at close of last year.	Municipal				
				(a)	(b)	(c)	(d)	(e)
				Class I (Articles of food or drink for men and animals).	Class II (Animals for slaughter).	Class III (Fuel, lighting, and washing).	Class IV (Building materials).	Class V (Drugs, gums, and spices).
1	2	3	4	5	6	7	8	9
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FYZABAD. Fyzabad ...	Fyzabad ...	79	49,321	28,565	3,290	2,739	11,054	5,254
	Tanda ...	80	4,352	...	...	...	...	...
Gonda ...	Gonda ...	81	9,350	5,959	936	1,074	1,770	1,815
	Balrampur ...	82	1,094	...	...	...	...	...
Bahraich ...	Bahraich ...	83	7,110	11,982	1,038	607	1,461	1,770
	Nanpara ...	84	4,519	3,114	579	144	224	670
Sultanpur ...	Sultanpur ...	85	4,512	4,013	276	471	1,058	390
Partabgarh ...	Bela (Partabgarh).	86	8,445	4,075	341	595	955	458
Bara Banki...	Nawabganj (Bara Banki).	87	5,262	5,909	469	693	1,548	1,281
	Divisional total	...	93,965	63,617	6,929	6,323	18,070	11,638
	GRAND TOTAL, 1912-1913.	...	34,63,188	18,58,813	2,03,355	1,87,654	3,62,393	2,47,287
	Grand total, 1911-1912.	...	*27,95,887*	*17,74,167*	*2,03,663*	*1,75,797*	*3,17,364*	*2,45,549*

rates and taxes.					
Octroi.					Serial number of municipality.
(*f*)	(*g*)	(*h*)	(*i*)	Total.	
Class VI (Tobacco).	Class VII (Cloth).	Class VIII (Metals).	Composition for octroi.		
10	11	12	13	14	8
Rs.	Rs.	Rs.	Rs.	Rs.	
1,198	12,492	6,038	105	70,735	79
...	...	...	...	...	80
463	4,844	1,475	12	18,348	81
...	...	...	...	...	82
1,018	8,456	3,383	340	30,055	83
209	2,698	221	...	7,859	84
...	1,289	295	55	7,847	85
195	4,807	742	44	12,212	86
198	596	1,144	54	11,892	87
3,281	35,182	13,298	610	1,58,948	...
90,077	7,15,933	1,70,279	21,685	38,57,482	...
1,04,131	*6,84,418*	*1,49,737*	*22,189*	*36,77,015*	...

Serial number of municipality.	Municipal rates and taxes						
	Tax on houses and lands.	Tax on animals and vehicles.	Tax on professions and trades.	Tolls (on roads and ferries).	Water rate.	Lighting rate.	Conservancy (including scavengering and latrine) rates.
3	15	16	17	18	19	20	21
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	22	570	...	...	...	...
80	...	...	...	...	...	...	...
81	...	...	...	...	...	...	...
82	...	...	5,694	...	...	...	...
83	...	...	341	...	...	...	...
84	...	...	...	...	...	...	...
85	...	...	408	...	...	...	...
86	...	185	...	...	...	...	...
87	...	210	2,145	...	...	...	...
...	...	417	9,158	...	...	...	...
...	3,02,597	55,261	2,11,599	1,57,005	3,68,040	...	62,038
...	*2,94,413*	*50,463*	*1,96,981*	*1,38,940*	*3,66,751*	...	*63,331*

—(*concluded*).

Lake frontage and boat tax.	Tax on circumstances and property.	Terminal tax.	Terminal toll.	Pilgrims' tax.	Tax on animals for slaughter.	Mooring tax.	Total rates and taxes.	Serial number of municipality.
22	22(*a*)	22(*b*)	22(*c*)	22(*d*)	22(*e*)	22(*f*)	23	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	23,070	...	...	94,397	79
...	10,542	...	...	...	...	...	10,542	80
...	...	...	...	...	...	...	18,348	81
...	...	...	...	...	...	...	5,694	82
...	...	...	...	...	...	...	30,396	83
...	...	...	...	...	...	...	7,859	84
...	...	...	...	...	...	...	8,255	85
...	...	...	...	...	...	...	12,397	86
...	...	...	...	...	...	...	14,247	87
...	10,542	...	...	23,070	...	...	2,02,135	...
935	68,214	2,93,636	92,148	1,01,413	8,357	...	55,78,725	...
882	*38,023*	*2,82,596*	*73,134*	*88,367*	*8,054*	...	*52,78,939*	...

Serial number of municipality.	Realizations under special Acts.				
	From pounds.	From hackney carriages.	From other sources.		Total.
			From licences for the sale of spirits and drugs.	From other sources.	
3	24	25	26	26(a)	27
	Rs.	Rs.	Rs.	Rs.	Rs.
79	850	1,105	...	114	2,069
80	507	...	...	52	559
81	900	166	...	...	1,066
82	2,333	42	...	...	2,375
83	2,566	367	...	...	2,933
84	2,104	88	...	...	2,192
85	771	387	...	60	1,218
86	560	704	...	107	1,371
87	361	370	...	...	731
...	10,952	3,229	...	333	14,514
...	75,974	52,376	...	14,210	1,42,560
...	*78,515*	*44,788*	...	*12,998*	*1,36,301*

Revenue derived from municipal property and powers apart from taxation.							Serial number of municipality.
Rents of lands, houses, sarais [rest houses], dâk bungalows, &c.	Sale proceeds of lands and produce of lands, &c.	Conservancy receipts (other than taxes and rates).	Fees and revenue from educational institutions.	Fees and revenue from medical institutions.	Fees and revenue from markets and slaughter-houses.	Fees and revenue from tram-ways.	
28	29	30	31	32	33	34	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs	Rs.	
6,680	220	5,342	...	...	634	...	79
869	90	1,100	...	...	1,617	...	80
5,493	899	1,271	...	...	2,181	...	81
...	...	317	...	...	215	...	82
1,199	1,023	2,323	176	...	797	...	83
65	...	103	...	...	213	...	84
2,680	942	312	...	...	2,629	...	85
711	918	869	206	...	988	...	86
6,622	567	2,356	90	...	243	...	87
24,319	4,659	13,993	472	...	9,517	...	...
5,78,290	2,17,334	2,17,211	23,681	1,509	2,06,674	...	...
5,34,387	*1,85,147*	*2,03,062*	*22,886*	*873*	*1,81,732*	...	...

Serial number of municipality.	Revenue derived from municipal property					
	Sale of water.	Copying fees.	Fairs.	Registration fees.	Licence fees on hand-carts.	Miscellaneous.
3	35	35(*a*)	35(*b*)	35(*c*)	35(*d*)	35(*e*)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	247	3,608	...	300	1,311
80	...	73	...	...	...	218
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	1	...	...	475	...
84	...	...	...	124	...	29
85	...	14	...	399	...	202
86	...	14	...	64	...	...
87	...	...	...	...	136	...
...	...	349	3,608	587	911	1,760
...	3,03,208	3,279	21,696	23,606	25,850	35,532
...	*2,77,836*	*2,486*	*18,363*	*21,144*	*24,448*	*27,939*

and powers apart from taxation—(*concluded*).

Fines under Municipal and other Acts.	Interest of investment.			Premium on loans.	Total.	Serial number of municipality
	For general purposes.	For educational purposes	For medical purposes.			
36	37	38	39	40	41	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,959	...	...	...	...	20,301	79
149	...	...	...	...	4,116	80
360	...	...	...	...	10,204	81
193	...	...	...	...	725	82
534	112	...	...	...	6,640	83
56	70	...	...	...	660	84
171	...	...	...	...	7,349	85
503	...	...	...	...	4,273	86
636	...	...	...	...	10,650	87
4,561	182	...	...	...	64,918	...
68,495	25,040	351	298	...	17,52,054	...
67,911	*22,575*	*25*	*298*	...	*15,80,491*	...

Serial number of municipality.	Grants and contributions (for general and special purposes).						
	From Government			From local funds			From
	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.	For educational purposes.	For medical purposes.	For general purposes.
3	42	43	44	45	46	47	48
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	1,12,000	...	...	...	...	...	...
80	...	...	...	200	...	...	...
81	...	...	...	...	...	...	...
82	...	...	...	...	...	...	...
83	...	...	...	...	...	...	...
84	...	...	...	...	...	...	...
85	...	...	...	260	...	...	...
86	...	...	...	...	...	...	...
87	...	...	...	...	...	...	...
...	1,12,000	...	...	460	...	...	...
...	11,05,499	32,245	2,885	53,443	5,134	1,146	7,523
...	*16,99,394*	*12,981*	*20,400*	*48,619*	*6,531*	*1,646*	*16,186*

other sources			Miscellaneous.				
For educational purposes.	For medical purposes.	Total.	Recoveries on account of services rendered to private individuals.	Other items.	Total.	Total income of year excluding opening balance.	Serial number of municipality.
49	50	51	52	53	54	55	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	1,12,000	...	...	...	2,28,767	79
...	...	200	...	...	...	15,417	80
...	...	..	54	...	54	29,672	81
...	...	...	...	736	736	9,530	82
...	...	...	...	432	432	40,401	83
...	...	...	...	...	...	10,711	84
...	...	260	34	...	34	17,116	85
...	...	...	...	...	...	18,041	86
...	...	...	...	197	197	25,825	87
...	...	1,12,460	88	1,365	1,453	3,95,480	...
165	...	12,08,040	51,529	1,52,951	2,04,480	88,85,859	...
627	...	*18,06,334*	*22,674*	*1,85,508*	*2,08,182*	*90,10,297*	...

Serial number of municipality.	Extraordinary and debt.					
	Sale-proceeds of Government securities and withdrawals from savings bank.	Loans		Realizations of sinking fund for repayment of loans.	Advances.	
		From Government.	Raised in the open market.		Permanent.	Other.
3	56	57	58	59	60	61
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
79	...	...	...	...	...	...
80	...	...	...	...	...	...
81	...	...	...	...	...	...
82	...	...	...	...	...	...
83	...	...	...	...	672	...
84	...	...	...	...	...	101
85	...	...	...	...	...	...
86	...	...	...	...	5	...
87	...	...	...	...	...	...
...	...	...	...	...	677	101
...	2,00,650	10,62,000	...	...	7,977	9,013
...	*24,698*	*4,48,000*	...	...	*3,837*	*5,668*

Provinces of Agra and Oudh during the year ending the 31*st March* 1913—(concluded).

Deposits.	Total.	Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 23) per head of population.	Incidence of income (column 55) per head of population.	Serial number of municipality.	Name of municipality.	Name of division and district.
62	63	64	65	66	67	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs. a. p.			
3,997	3,997	2,32,764	2,82,085	1 5 0	3 4 6	79	Fyzabad ...	Fyzabad ...
...	...	15,417	19,769	0 8 9	0 12 9	80	Tanda ...	
474	474	30,146	39,496	1 7 6	2 5 9	81	Gonda ...	Gonda ...
...	...	9,530	10,624	0 6 6	0 11 0	82	Balrampur ...	
30	702	41,103	48,213	1 2 0	1 8 0	83	Bahraich ...	Bahraich ...
...	101	10,812	15,331	0 12 9	1 1 6	84	Nanpara ...	
...	...	17,116	21,628	0 13 9	1 12 9	85	Sultanpur ...	Sultanpur ...
...	5	18,046	26,491	1 15 6	2 13 9	86	Bela (Partabgarh).	Partabgarh
407	407	26,232	31,494	1 0 0	1 13 3	87	Nawabganj (Bara Banki).	Bara Banki
4,908	5,686	4,01,166	4,95,131	1 2 6	2 4 3	...	Divisional total.	
1,64,210	14,43,850	1,03,29,709	1,37,92,897	1 13 6	2 15 0	...	GRAND TOTAL, 1912-1913.	
2,36,356	*7,18,559*	*97,28,856*	*1,25,24,693*	*1 12 0*	*2 15 9*	...	*Grand total, 1911-1912.*	

FYZABAD.

STATEMENT No. III.

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEERUT.	Dehra Dun...	Dehra ...	1	5,806	7,084	...	...	72	...	...	12,962
		Mussooree ...	2	8,347	5,523	7,093	...	911	228	...	22,102
	Saharanpur	Saharanpur ...	3	5,689	7,779	...	...	...	...	...	13,468
		Hardwar Union	4	4,197	5,641	...	11	100	...	...	9,949
		Deoband ...	5	2,112	2,985	...	...	...	...	...	5,097
		Roorkee ...	6	3,155	3,891	...	281	908	...	...	8,235
	Muzaffarnagar.	Muzaffarnagar	7	4,289	3,356	...	503	55	...	...	8,203
		Kandhla ...	8	1,391	969	...	...	68	...	...	2,428
		Kairana ...	9	1,582	1,079	...	...	78	...	...	2,739
	Meerut	Meerut ...	10	11,198	30,032	...	...	273	...	...	41,503
		Ghaziabad ...	11	2,423	2,131	...	...	...	...	...	4,554
		Hapur ...	12	5,670	3,880	...	...	...	...	...	9,550
		Sardhana ...	13	723	1,863	...	...	47	...	...	2,633
	Bulandshahr	Bulandshahr ...	14	2,797	1,892	...	...	18	...	...	4,707
		Khurja ...	15	3,784	3,165	...	...	16	...	...	6,965
		Sikandrabad ...	16	2,378	1,970	...	179	...	...	...	4,527
		Divisional total	...	65,541	83,240	7,093	974	2,546	228	...	1,59,622
AGRA.	Aligarh ...	Koil (Aligarh)	17	11,085	6,516	...	180	70	...	...	17,851
		Hathras ...	18	4,631	6,134	...	...	69	...	...	10,334
		Atrauli ...	19	1,573	1,918	...	...	...	...	...	3,491
		Sikandra Rao ...	20	1,643	1,032	...	...	20	...	...	2,695
	Muttra ...	Muttra ...	21	5,121	5,594	...	...	112	36	...	10,863
		Brindaban ...	22	2,109	2,584	...	...	...	25	..	4,718
		Kosi ...	23	2,105	1,670	...	...	5	...	...	3,780

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	3,887	...	...	3,887	1,637	3,155	1
...	60,151	...	...	60,151	16,495	23,793	2
...	10,875	...	...	10,875	2,121	129	3
...	3,438	30	...	3,468	...	...	4
...	3,195	...	...	3,195	...	...	5
100	2,669	...	...	2,769	...	112	6
...	3,690	230	16	3,936	...	...	7
...	914	...	...	914	...	...	8
...	1,891	...	...	1,891	...	...	9
948	14,252	9,341	56	24,597	1,587	26,386	10
...	2,816	...	61	2,877	111	...	11
...	3,361	...	...	3,361	...	261	12
...	1,369	...	...	1,369	...	...	13
...	7,019	...	29	7,048	433	201	14
...	3,485	25	24	3,534	...	312	15
...	2,491	1	...	2,492	...	62	16
1,048	1,25,503	9,627	186	1,36,364	22,434	54,411	...
204	10,834	...	240	11,278	...	511	17
...	4,843	...	...	4,843	...	28	18
...	1,220	...	...	1,220	...	78	19
...	779	...	...	779	...	...	20
...	6,444	...	...	6,444	2,877	...	21
...	2,736	...	...	2,736	...	...	22
...	1,232	...	...	1,232	...	...	23

Serial number of municipality.	Public health and Drainage.		Conservancy (including road cleaning and watering) and latrines	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	2,490	905	18,292	2,195	...	237	888
2	41,860	20	39,169	5,067	...	287	809
3	1,053	1,092	36,198	4,985	...	452	678
4	...	716	14,265	1,313	...	210	378
5	12	310	7,088	557	...	144	42
6	894	1,012	8,421	1,077	...	236	6
7	6,246	787	10,227	1,809	...	131	4,965
8	...	...	1,751	521	...	168	197
9	...	79	3,509	860	...	272	247
10	...	16,202	32,718	5,653	...	545	776
11	105	281	6,613	877	...	212	16
12	92,035	...	10,623	783	...	223	76
13	...	...	3,552	440	...	132	135
14	1,479	245	7,975	6,287	...	237	2,292
15	1,00,000	122	9,126	1977	...	230	371
16	70	523	6,843	883	...	305	347
...	2,46,244	22,294	2,16,370	35,284	...	4,021	12,223
17	1,315	2,837	27,062	4,419	...	755	2,671
18	65	706	17,074	1,418	...	300	597
19	...	78	3,999	408	...	236	109
20	82	10	3,190	258	...	136	290
21	...	1,004	29,940	2,492	...	317	324
22	...	15	7,797	1,249	...	169	...
23	...	580	3,316	487	...	162	283

convenience—(*continued*).

Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,073	...	12	...	...	452	331	1
37	...	162	...	...	3,838	1,920	2
171	181	1,751	1,258	...	616	1,248	3
581	95	496	...	...	600	5,784	4
173	...	...	...	...	216	2,752	5
20	...	867	...	...	...	647	6
182	...	2,863	...	143	556	437	7
62	...	58	...	120	...	...	8
195	...	137	...	...	230	119	9
170	48	14,264	...	360	4,110	4,303	10
85	5	110	...	...	5	1,333	11
190	98	632	...	163	1,308	...	12
66	...	133	...	...	...	...	13
67	...	...	...	23	504	273	14
62	...	135	...	38	405	105	15
156	...	383	...	26	308	...	16
4,290	427	22,003	1,258	873	13,148	19,252	...
245	...	1,549	...	...	1,945	483	17
187	...	308	...	149	718	264	18
145	...	70	...	12	196	7	19
142	30	166	...	12	80	1,895	20
155	...	5,474	816	118	1,110	12,462	21
84	...	853	...	119	60	1,136	22
150	...	459	...	...	...	...	23

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.			
	Public works—(*concluded*).						
	Roads.	Stores.	Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	6,436	...	39,153	5,112	...	50	5,162
2	13,544	927	1,47,928	2,998	...	...	2,998
3	9,836	...	61,769	...	6,380	120	6,500
4	17,153	...	41,591	...	2,722	...	2,722
5	4,726	...	16,020	590	808	...	1,398
6	2,295	...	15,587	1,991	...	...	1,991
7	2,659	...	31,005	2,355	...	200	2,555
8	978	...	3,855	670	...	...	670
9	1,729	...	7,377	...	700	...	700
10	16,586	342	1,24,050	12,910	...	1,200	14,110
11	1,108	...	10,861	1,154	...	50	1,204
12	2,151	8,185	1,16,728	4,500	...	150	4,650
13	84	...	4,542	450	...	...	450
14	4,909	...	24,925	1,683	...	...	1,683
15	4,162	...	1,17,045	3,406	...	...	3,406
16	3,206	...	13,112	2,643	...	...	2,643
...	91,562	9,454	7,75,548	40,462	10,610	1,770	52,842
17	13,161	...	56,953	5,723	...	720	6,443
18	3,774	...	25,588	3,673	...	120	3,793
19	480	1	5,819	957	...	...	957
20	358	...	6,649	647	...	200	847
21	6,707	...	63,796	4,240	...	50	4,290
22	1,605	...	13,087	900	...	...	900
23	1,187	...	6,624	800	...	...	800

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a).	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,000	...	3,513	...	935	1,684	243	1
4,517	...	45,594	...	15,319	1,983	357	2
...	...	...	...	...	1,473	951	3
250	...	...	...	...	1,093	...	4
200	...	...	...	...	395	33	5
2,993	...	...	...	85	457	215	6
600	...	...	...	...	562	59	7
...	...	...	...	...	267	...	8
100	...	...	...	...	299	14	9
66,623	...	18,612	...	...	1,271	555	10
...	...	...	...	...	430	8	11
...	...	...	...	...	573	3	12
...	...	...	...	...	81	...	13
500	...	...	...	...	559	...	14
200	...	...	...	...	520	...	15
100	...	...	...	...	335	30	16
77,083	...	67,719	...	16,339	11,982	2,468	...
1,500	...	...	...	...	510	95	17
400	...	4,058	...	...	763	586	18
...	...	...	...	...	230	...	19
...	...	...	...	...	293	56	20
1,000	...	...	...	...	833	399	21
...	...	...	...	...	506	...	22
...	...	162	...	...	767	27	23

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of mazoi proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs	Rs.	Rs.	Rs.	Rs.	Rs.
1	1,081	317	480	...	531	4,336
2	1,569	...	1,092	...	61,190	66,191
3	645	701	63	96	21,647	25,576
4	235	750	75	17,657	397	20,207
5	96	425	...	31	63	1,043
6	172	174	...	...	376	1,394
7	179	29	53	...	103	985
8	75	...	66	...	120	528
9	191	...	107	33	50	694
10	4,499	226	...	100	240	6,891
11	70	24	39	...	22	593
12	583	13	...	...	...	1,172
13	25	21	12	15	96	250
14	199	214	120	...	556	1,648
15	232	520	28	...	...	1,300
16	183	60	44	...	455	1,107
...	10,034	3,474	2,179	17,932	85,846	1,33,915
17	1,694	137	...	...	595	3,031
18	849	2,020	36	...	272	4,526
19	86	7	...	200	100	623
20	45	...	75	...	207	676
21	255	309	85	90	1,083	3,054
22	659	...	198	40	35	1,438
23	25	257	72	45	284	1,477

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
8,784	70,948	...	...	...	7,049	1
1,27,104	3,64,800	...	...	...	36,707	2
25,576	1,18,188	...	...	...	...	3
20,207	78,187	...	...	...	...	4
1,043	26,953	...	...	...	...	5
1,479	33,054	...	...	...	...	6
985	47,284	...	...	...	...	7
528	8,395	...	...	...	...	8
694	13,501	...	...	...	...	9
25,503	2,96,386	...	...	...	24,540	10
593	20,089	...	...	...	...	11
1,172	1,35,461	...	...	...	...	12
250	9,244	...	...	...	...	13
1,648	40,511	...	...	...	...	14
1,300	1,32,450	...	...	...	...	15
1,107	23,981	...	...	...	...	16
2,17,973	14,19,432	...	...	...	68,296	...
3,031	97,056	97,341	...	...	...	17
8,584	54,042	...	...	...	4,350	18
623	12,110	...	...	...	...	19
676	11,646	...	...	...	2,000	20
3,054	89,447	...	...	..	...	21
1,438	22,879	...	...	...	...	22
1,639	14,075	...	...	...	1,136	23

Serial number of municipality.	Extraordinary and d lt—(*c n cl ded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1	...	...	4,584	11,633	82,581	1,363
2	...	11,012	2,611	50,330	4,15,130	6,178
3	1,500	...	1,863	3,363	1,21,551	1,925
4	...	...	...	...	78,187	2,855
5	...	...	59	59	27,012	4,464
6	...	...	419	419	33,473	1,379
7	...	600	2,172	2,772	50,056	169
8	...	...	...	...	8,395	589
9	...	...	...	...	13,501	458
10	...	1,800	...	26,340	3,22,726	3,196
11	...	...	...	...	20,089	2,462
12	...	...	972	972	1,36,433	771
13	...	...	...	...	9,244	1,746
14	...	...	70	70	40,581	181
15	...	...	...	...	1,92,450	2,131
16	...	...	...	...	23,981	...
...	1,500	13,412	12,750	95,958	15,15,310	29,867
17	...	...	...	97,341	1,94,397	...
18	300	...	...	4,650	5,692	1,627
19	...	...	...	...	12,110	...
20	...	...	...	2,000	13,646	...
21	...	400	1,283	1,683	91,130	795
22	...	...	100	100	22,879	...
23	...	...	136	1,272	15,347	363

Provinces of Agra and Oudh during the year ending the 31st March 1913.

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(a)	62(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
79,192	80,555	1,63,136	435	...	82,598	1	Dehra ...	Dehra Dun	Meerut.
2,59,521	2,65,699	6,80,829	668	...	12,18,186	2	Mussooree ...		
1,37,914	1,39,839	2,61,390	4,811	1,50,000	...	3	Saharanpur ...	Saharanpur	
1,07,826	1,10,681	1,88,868	460	5,000	...	4	Hardwar Union		
15,515	19,979	46,991	374	...	...	5	Deoband ...		
32,417	33,796	67,269	321	...	...	6	Roorkee ...		
11,524	11,693	61,749	312	400	...	7	Muzaffarnagar...	Muzaffarnagar.	
3,768	4,357	12,752	...	...	...	8	Kandhla ...		
3,319	3,777	17,278	7	700	...	9	Kairana ...		
46,074	49,270	3,71,996	1,950	35,100	4,46,828	10	Meerut ...	Meerut ...	
17,810	20,272	40,361	...	4,900	...	11	Ghaziabad ...		
48,849	49,620	1,86,053	300	11,100	...	12	Hapur ...		
9,853	11,599	20,843	50	1,100	...	13	Sardhana ..		
2,427	2,608	43,189	155	...	...	14	Bulandshahr ...	Bulandshahr	
30,289	32,420	1,64,870	600	...	1,00,000	15	Khurja ...		
14,952	14,952	38,933	650	...	...	16	Sikandrabad ...		
8,21,250	8,51,117	23,66,507	11,093	2,08,300	18,47,612	...	Divisional total.		
95,988	95,988	2,90,385	2,200	1,99,800	...	17	Koil (Aligarh)	Aligarh ...	Agra.
22,231	23,858	82,550	1,057	...	98,579	18	Hathras ...		
13,973	13,973	26,083	110	...	...	19	Atrauli ...		
2,093	2,093	15,739	...	500	...	20	Sikandra Rao ...		
2,19,931	2,19,876	3,11,006	1,520	13,700	...	21	Muttra ...	Muttra ...	
7,822	7,822	30,801	100	9,200	...	22	Brindaban ...		
18,756	19,119	34,466	200	...	3,232	23	Kosi ...		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.		Name of municipality.	Serial number of municipality.	General administration and collection charges.							
				General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1		2	3	4	5	6	7	8	9	10	11
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRA—(*concluded*).	Agra ...	Agra ...	24	20,364	30,927	...	4,448	929	1,178	88	57,934
		Firozabad ...	25	2,476	2,222	...	...	...	...	...	4,698
	Mainpuri ...	Mainpuri ...	26	2,203	2,400	...	...	...	...	...	4,603
	Etah ...	Etah ...	27	2,658	1,764	...	...	1	...	...	4,423
		Soron ...	28	1,449	2,200	...	...	...	...	...	3,649
		Kasganj ...	29	2,175	2,788	...	...	30	...	...	4,993
		Jalesar ...	30	1,443	1,581	...	...	40	...	...	3,064
		Divisional total ...	...	61,035	69,330	...	4,628	1,276	1,239	88	1,37,596
ROHILKHAND.	Bareilly ...	Bareilly ...	31	11,197	15,628	...	...	271	...	...	27,096
	Bijnor ...	Bijnor ...	32	1,910	2,089	...	461	28	...	...	4,488
		Chandpur ...	33	1,322	1,499	...	...	...	...	...	2,821
		Dhampur ...	34	1,633	1,721	...	90	12	...	...	3,456
		Nagina ...	35	1,756	1,909	...	...	109	...	...	3,774
		Najibabad ...	36	2,951	3,188	...	...	116	...	...	6,255
	Budaun ...	Budaun ...	37	5,662	5,760	...	...	100	...	...	11,522
		Ujhani ...	38	1,308	348	...	...	43	...	...	1,699
		Sahaswan ...	39	1,702	438	...	...	142	...	...	2,282
	Moradabad ...	Moradabad ...	40	10,601	8,199	...	...	8	...	...	18,808
		Chandausi ...	41	4,256	3,527	...	...	26	...	...	7,809
		Amroha ...	42	3,251	3,420	...	...	15	...	...	6,686
		Sambhal ...	43	2,266	4,173	...	...	...	...	...	6,439
	Shahjahanpur ...	Shahjahanpur...	44	11,159	10,703	...	...	942	...	..	22,804
		Tilhar ...	45	3,139	3,590	...	...	662	...	...	7,391
	Pilibhit ...	Pilibhit ...	46	4,319	5,078	...	...	87	...	...	9,484
		Bisalpur ...	47	1,180	1,462	...	718	...	48	...	3,408
		Divisional total ...	...	69,612	72,732	...	1,269	2,561	48	...	1,46,222

Public safety.					Public health and convenience.		
					Water-supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to out-posts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
321	11,552	...	...	11,873	33,626	79,605	24
...	2,151	...	...	2,151	...	167	25
6	1,896	...	...	1,902	...	...	26
...	3,283	...	...	3,283	...	183	27
...	1,256	...	2	1,258	...	...	28
...	4,662	...	...	4,662	...	...	29
...	876	...	4	880	...	158	30
531	53,764	...	246	54,541	36,503	80,730	...
3	23,509	...	...	23,512	1,328	629	31
...	2,362	...	...	2,362	...	310	32
...	844	...	1	845	...	294	33
...	839	...	...	839	...	...	34
...	2,564	...	...	2,564	...	52	35
...	3,661	...	2	3,663	...	2,679	36
...	6,478	...	...	6,478	...	304	37
...	861	...	...	861	...	...	38
...	1,309	...	4	1,313	...	...	39
...	11,378	...	...	11,378	769	...	40
...	3,991	...	21	4,012	...	...	41
...	5,489	...	...	5,489	...	...	42
...	4,057	...	...	4,057	...	208	43
...	15,804	...	...	15,804	...	254	44
...	2,314	...	...	2,314	...	...	45
...	5,656	...	...	5,656	...	385	46
...	900	...	...	900	...	...	47
3	92,016	...	28	92,047	2,097	5,115	...

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	5,571	7,203	75,919	7,849	...	1,229	3,604
25	98	165	7,247	1,620	...	310	220
26	2,357	7	6,749	1290	...	183	22
27	48	...	5,394	1,372	...	168	949
28	1,797	263	4,739	575	...	164	...
29	2,192	14	5,316	507	...	231	1,611
30	786	...	4,033	400	...	190	94
...	14,311	12,882	2,01,775	24,344	...	4,550	10,774
31	8,847	2,655	56,109	6,520	...	969	1,979
32	...	491	5,773	760	...	157	105
33	199	358	2,107	471	...	130	9,684
34	...	...	2,597	518	...	141	...
35	...	537	6,755	629	...	335	136
36	1,300	...	6,475	781	...	251	660
37	...	1,353	18,876	4,612	...	312	2,468
38	...	...	2,149	437	...	139	8,245
39	20	...	3,238	1,301	...	92	2,282
40	42,534	240	44,493	5,118	...	487	786
41	...	2,254	9,450	1,680	...	275	328
42	344	...	9,483	1,459	...	344	347
43	...	...	9,127	1,298	...	300	535
44	2,747	2,156	26,719	6,246	...	733	25,465
45	17,046	18	9,214	2,124	...	205	863
46	462	591	20,880	1,850	...	311	1,212
47	...	624	2,488	125	...	204	84
...	73,499	11,277	2,35,933	35,929	...	5,385	55,174

convenience—(*continued*).

Pounds.	Dák bungalows and *sarais*.	Arboriculture, public gardens, and experimental cultivation	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
416	...	1,485	...	264	5,135	5,797	24
244	...	...	102	...	197	...	25
151	59	60	...	...	55	...	26
234	11	1,072	...	15	568	...	27
139	88	258	...	...	241	1,145	28
146	32	102	...	...	306	1,149	29
156	60	76	...	23	239	400	30
2,594	280	11,932	918	712	10,850	24,738	...
...	397	7,983	...	...	...	6,798	31
22	244	269	...	12	63	...	32
32	...	...	...	30	...	...	33
...	...	...	...	12	...	...	34
107	...	5	...	12	...	22	35
171	27	475	...	6	232	857	36
317	...	3,138	...	75	...	897	37
155	97	40	...	...	229	765	38
175	1,427	205	...	...	527	64	39
399	309	1,121	...	192	1,330	3,505	40
538	245	2,255	...	...	...	...	41
202	155	102	...	...	123	147	42
235	148	201	...	...	825	...	43
302	289	2,964	...	36	1,707	80	44
175	508	...	...	...	282	1,145	45
361	...	1,257	60	48	...	...	46
156	...	...	...	26	...	80	47
3,347	3,846	20,015	60	449	5,318	14,360	...

Serial number of municipality.	Public health and convenience—(*concluded*).			Public instruction.			
	Public works—(*concluded*).						
	Roads.	Stores.	Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	43,370	320	2,71,393	20,100	...	...	20,100
25	1,561	...	11,931	925	...	...	925
26	744	...	11,677	1,118	...	...	1,118
27	1,871	...	11,885	1,300	...	20	1,320
28	646	...	10,055	986	...	...	986
29	991	...	12,597	1,475	...	20	1,495
30	1,216	...	7,831	822	...	20	842
...	77,671	321	5,15,885	43,666	...	1,150	44,816
31	63,342	...	1,57,556	48,420	5,516	1,200	55,136
32	1,238	...	9,444	1,277	5	...	1,282
33	1,292	...	14,597	874	123	20	1,017
34	1,029	354	4,651	615	489	2	1,106
35	681	...	9,271	510	709	5	1,224
36	3,262	...	17,176	2,652	...	5	2,657
37	7,474	...	39,826	...	5,918	...	5,918
38	370	...	12,626	1,092	...	...	1,092
39	566	...	9,897	1,069	...	...	1,069
40	12,957	...	1,14,240	3,230	3,845	...	7,075
41	5,276	...	22,296	3,000	670	50	3,720
42	6,917	...	19,623	732	1,568	...	2,300
43	8,145	...	21,022	1,349	2,778	...	4,127
44	28,397	...	98,095	10,442	4,635	300	15,377
45	1,866	...	33,446	2,872	60	100	3,032
46	18,494	...	45,911	51	7,840	...	7,891
47	1,354	...	5,141	658	...	...	658
...	1,62,660	354	6,34,818	78,843	34,156	1,682	1,14,681

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
26,658	...	41,763	...	...	4,225	2,700	24
...	...	320	...	...	496	116	25
...	...	...	...	...	478	...	26
...	...	...	...	...	498	...	27
...	...	...	...	...	440	...	28
...	...	...	...	...	582	286	29
2,372	...	...	...	...	435	...	30
31,930	...	46,303	...	...	11,056	4,265	...
...	...	3,810	...	2,169	1,539	3,637	31
...	...	...	...	...	369	...	32
...	...	...	...	...	232	...	33
...	...	...	...	...	250	...	34
325	...	1,324	...	...	517	...	35
320	...	...	...	...	717	51	36
...	...	1,847	...	...	1,682	25	37
...	...	111	...	...	137	...	38
...	...	...	...	...	197	...	39
1,236	...	18,459	...	...	1,853	751	40
...	...	3,877	...	...	423	...	41
223	...	...	...	...	395	204	42
...	...	...	...	...	438	...	43
2,200	...	...	...	...	1,655	339	44
...	...	...	...	...	1,430	18	45
491	...	674	...	...	1,043	103	46
...	...	...	...	...	297	...	47
4,795	...	30,102	...	2,169	13,174	5,128	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	2,994	3,013	150	21	257	13,360
25	136	53	52	200	83	1,136
26	92	...	...	...	52	622
27	98	104	...	...	...	700
28	53	13	50	221	145	922
29	86	17	...	...	33	1,004
30	70	37	95	50	28	715
...	7,142	5,967	813	867	3,174	33,284
31	2,073	229	...	...	62,551	70,029
32	66	44	49	...	133	661
33	...	79	54	...	15,192	15,557
34	81	180	...	...	15	526
35	219	...	38	...	22	706
36	336	146	...	...	181	1,431
37	421	136	53	...	857	3,174
38	41	62	...	...	919	1,159
39	96	1	...	...	217	511
40	603	204	...	...	1,264	4,675
41	400	...	...	...	15	838
42	392	31	...	...	259	1,281
43	211	...	111	...	160	920
44	2,324	64	238	...	3,973	8,593
45	226	41	...	...	91	1,806
46	375	...	...	...	525	2,046
47	42	...	...	...	204	543
...	7,906	1,217	543	...	86,578	1,14,546

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
55,123	4,43,081	1,00,171	...	...	78,567	24
1,456	21,161	...	...	...	1,516	25
622	19,922	...	...	...	...	26
700	21,611	...	...	...	...	27
922	16,870	...	...	...	...	28
1,004	24,751	...	...	...	...	29
715	15,704	...	...	...	...	30
79,587	8,64,355	1,97,512	...	...	87,569	...
76,008	3,39,308	...	...	...	8,867	31
661	18,237	...	...	...	...	32
15,557	34,837	...	...	...	...	33
526	10,578	...	...	...	...	34
2,120	19,278	...	...	...	1,602	35
1,431	31,502	...	...	...	...	36
5,021	68,765	...	...	...	1,809	37
1,270	17,548	...	...	...	299	38
511	15,072	...	...	...	...	39
23,134	1,75,871	...	...	...	16,781	40
4,715	42,552	...	...	...	4,899	41
1,281	35,602	...	...	...	...	42
920	36,565	...	...	...	...	43
8,593	1,62,873	...	...	...	...	44
1,806	47,983	...	...	...	...	45
2,720	72,144	...	...	...	21,611	46
543	10,665	76	...	...	...	47
1,46,817	11,39,380	76	...	...	55,868	...

Serial number of municipality.	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
24	...	3,629	21,565	2,03,932	6,47,013	12,919
25	...	...	...	1,516	22,677	...
26	...	...	1,767	1,767	21,689	596
27	...	...	...	...	21,611	...
28	...	...	990	990	17,860	...
29	...	...	198	198	24,949	19
30	200	...	...	200	15,904	...
...	500	4,029	26,039	3,15,649	11,80,004	16,319
31	...	105	322	9,294	3,48,602	893
32	...	123	...	123	18,360	20
33	...	...	...	...	34,837	2,600
34	...	...	2,575	2,575	13,153	1,580
35	10	...	194	1,806	21,084	...
36	...	...	525	525	32,027	522
37	...	...	...	1,809	70,574	3,708
38	...	...	...	299	17,847	665
39	65	...	1,373	1,438	16,510	323
40	1,200	...	8,430	26,411	2,02,282	238
41	...	...	...	4,899	47,451	...
42	10	...	804	814	36,416	978
43	...	...	...	...	36,565	4,994
44	...	...	6,606	6,606	1,69,479	24,226
45	...	...	...	...	47,983	248
46	...	...	67	21,754	93,898	276
47	110	...	...	110	10,775	...
...	1,395	228	20,896	78,463	12,17,843	41,361

Provinces of Agra and Oudh during the year ending the 31st March 1913—(contd.).

Balance.		Grand total.	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(a)	62(b)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
2,81,789	2,94,708	9,41,721	5,000	1,00,000	10,00,535	24	Agra ...	Agra ...	Agra—(*concluded.*)
5,894	5,894	28,571	500	...	6,876	25	Firozabad ...		
3,702	4,298	25,987	305	3,500	...	26	Mainpuri ...	Mainpuri ...	
9,801	9,801	31,412	40	1,000	...	27	Etah ...	Etah ...	
13,332	13,332	31,192	130	1,000	...	28	Soron ...		
35,153	35,172	60,121	400	...	...	29	Kasganj ...		
10,622	10,622	26,526	32	2,500	...	30	Jalesar ...		
7,40,237	7,56,556	19,36,560	11,594	3,31,200	11,09,222	...	Divisional total.		
1,49,336	1,50,229	4,98,831	2,410	8,500	1,91,133	31	Bareilly ...	Bareilly ...	Rohilkhand.
3,584	3,604	21,964	105	...	...	32	Bijnor ...	Bijnor ...	
1,632	4,232	39,069	200	...	...	33	Chandpur ...		
19,197	20,777	33,930	300	...	...	34	Dhampur ...		
13,151	13,151	34,235	160	700	31,923	35	Nagina ...		
5,048	5,570	37,597	672	4,200	...	36	Najibabad ...		
26,046	29,844	1,00,418	...	...	44,781	37	Budaun ...	Budaun ...	
1,973	2,638	20,485	42	...	2,630	38	Ujhani ...		
5,586	5,909	22,419	...	...	...	39	Sahaswan ...		
50,044	50,282	2,52,564	1,335	7,800	4,48,899	40	Moradabad ...	Moradabad	
18,672	18,672	66,123	1,173	...	93,340	41	Chandausi ...		
13,642	14,620	51,036	615	...	...	42	Amroha ...		
13,859	13,853	55,418	60	1,000	...	43	Sambhal ...		
27,266	51,492	2,20,971	3,361	15,000	...	44	Shahjahanpur ...	Shahjahanpur	
25,226	25,474	73,457	1,770	...	...	45	Tilhar ...		
36,333	36,609	1,30,507	1,220	...	...	46	Pilibhit ...	Pilibhit ...	
6,415	6,415	17,190	110	...	...	47	Bisalpur ...		
4,17,010	4,58,371	16,76,214	13,533	37,200	8,12,711	..	Divisional total.		

STATEMENT NO. III.—*Statement showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes, including bonded warehouses, establishment, purchase of account books and paper, money boxes, repairs to outposts, &c.)	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ALLAHABAD. Etawah ...	Etawah ...	48	5,502	4,660	...	...	...	...	...	10,162
Cawnpore ...	Cawnpore ...	49	36,352	21,869	...	...	3,263	54	...	61,538
Fatehpur ...	Fatehpur ...	50	1,937	2,398	...	8	...	...	...	4,343
Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	51	3,146	6,127	...	...	351	...	...	9,924
Allahabad ...	Allahabad ...	52	48,777	25,698	...	82	952	184	...	75,693
	Divisional total	...	95,714	61,052	...	90	4,566	238	...	1,61,660
JHANSI. Banda ...	Banda ...	53	2,405	2,908	...	...	18	...	...	5,331
Jhansi ...	Jhansi ...	54	5,046	6,325	...	...	1,153	...	...	12,524
	Lalitpur ...	55	2,470	2,535	...	...	32	...	...	5,037
	Mau ...	56	1,674	693	...	...	23	...	...	2,390
Jalaun ...	Orai ...	57	1,395	457	...	...	2	...	...	1,854
	Kalpi ...	58	1,827	425	...	2	50	...	...	2,304
	Kunch ...	59	2,125	1,708	...	373	132	...	...	4,338
	Divisional total	...	16,942	15,051	...	375	1,410	...	...	33,778
BENARES. Benares ..	Benares ...	60	15,865	25,293	...	...	553	...	...	41,711
Mirzapur ..	Mirzapur ...	61	6,206	7,268	...	...	135	...	...	13,609
Jaunpur ..	Jaunpur ...	62	4,057	5,499	...	...	42	...	...	9,598
Ghazipur ...	Ghazipur ...	63	3,040	5,236	...	...	...	...	...	8,276
Ballia .	Ballia ...	64	1,651	441	...	...	50	...	...	2,142
	Divisional total	..	30,819	43,737	...	...	780	...	...	75,336
GORAKHPUR. Gorakhpur .	Gorakhpur ...	65	7,816	7,355	...	...	1	...	...	15,172
Azamgarh .	Azamgarh ...	66	2,089	2,280	...	...	10	..	...	4,379
	Divisional total	...	9,905	9,635	...	...	11	...	...	19,551
KUMAUN. Almora ..	Almora ...	67	314	1,771	1,216	...	17	...	...	3,318
Naini Tal ..	Naini Tal ...	68	10,347	752	3,629	948	8,316	...	..	23,992
	Ranikhet ...	69	854	205	1,729	302	99	...	...	3,189
	Divisional total	...	11,515	2,728	6,574	1,250	8,432	...	...	30,499

Public safety.					Public health and convenience.		
					Water supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	Serial number of municipality.
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	8,679	...	...	8,679	1,413	333	48
722	39,529	1,070	...	41,321	3,21,375	1,34,011	49
...	2,302	...	...	1,302	...	74	50
...	6,492	...	...	6,492	...	...	51
2,949	32,035	...	...	34,984	94,925	1,01,336	52
3,671	89,037	1,070	...	93,778	4,17,713	2,35,754	...
...	3,084	...	...	3,084	...	115	53
...	7,965	...	...	7,965	15,146	1,801	54
...	2,065	...	16	2,081	...	350	55
...	1,357	...	...	1,357	...	233	56
...	899	...	...	899	...	52	57
...	844	...	...	844	...	156	58
...	1,453	...	...	1,453	...	34	59
...	17,667	...	16	17,683	15,146	2,741	...
...	29,218	...	261	29,479	16,041	1,10,798	60
...	4,381	...	60	4,441	4,15,089	...	61
...	3,224	...	36	3,260	...	...	62
...	3,503	...	...	3,503	403	481	63
...	1,139	...	...	1,139	210	...	64
...	41,465	...	357	41,822	4,31,743	1,11,279	...
...	5,965	...	...	5,965	...	...	65
...	2,466	...	...	2,466	...	...	66
...	8,431	...	...	8,431	...	...	...
...	1,446	...	...	1,446	...	380	67
...	10,076	...	...	10,076	5,715	43,792	68
...	1,983	...	...	1,983	1,574	112	69
...	13,505	...	...	13,505	7,289	44,284	...

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c.					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	2,065	...	26,702	1,775	...	335	78
49	21,561	9,439	1,08,426	36,775	...	1,276	3,649
50	...	143	5,792	427	...	163	251
51	9,307	915	28,966	3,204	...	300	490
52	82,138	1,208	1,19,420	13,870	...	1,584	21,273
...	1,15,071	11,705	2,89,306	56,051	...	3,658	25,741
53	...	65	7,072	1,473	...	286	256
54	5,519	807	27,636	2,019	...	1,050	850
55	...	188	6,211	509	...	161	2,429
56	1,890	198	3,906	853	...	228	97
57	...	...	4,350	299	...	142	174
58	106	14	3,300	288	...	211	275
59	732	317	5,615	777	...	199	98
...	8,247	1,589	58,090	6,218	...	2,277	4,179
60	91,698	6,351	92,390	5,816	...	1,275	17,685
61	623	88	21,293	4,540	...	347	2,471
62	1,347	...	17,248	1,400	...	321	167
63	...	42	14,782	2,706	...	346	2,580
64	...	50	4,712	420	...	146	3,221
...	93,668	6,531	1,50,425	14,882	...	2,435	26,124
65	...	4,769	31,951	3,918	...	389	1,242
66	1,000	...	7,579	1,300	...	195	1,298
...	1,000	4,769	39,530	5,218	...	584	2,540
67	...	14,408	5,189	567	...	141	8
68	845	7,621	53,481	3,135	...	368	1,206
69	...	3,138	3,994	897	...	400	...
...	845	25,167	62,664	4,599	...	909	4,214

convenience—(*contd.*).

Pounds.	Dâk bungalows and sarais.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
562	...	3,277	...	...	1,347	2,623	48
1,475	...	5,497	...	894	19,119	6,707	49
90	56	239	...	...	...	...	50
314	...	1,281	...	162	360	3,041	51
426	...	1,042	...	144	14,005	32,305	52
2,867	56	11,336	...	1,200	34,831	44,676	...
116	...	769	...	24	433	2,135	53
189	...	2,689	903	...	...	203	54
109	15	1,484	...	...	578	...	55
144	...	174	...	...	219	92	56
99	159	520	...	24	...	214	57
154	...	235	...	24	110	425	58
137	226	...	...	24	...	...	59
948	400	5,871	903	96	1,340	3,069	...
1,886	...	2,994	...	1,714	20,194	24,293	60
398	...	1,210	...	291	760	1,097	61
96	...	1,052	...	...	509	1,164	62
329	...	730	...	24	707	97	63
179	...	111	...	22	300	3,570	64
2,888	...	6,097	...	2,051	22,470	30,221	...
341	100	436	320	36	2,922	3,971	65
165	350	192	...	145	257	397	66
506	450	628	320	181	3,179	4,368	...
...	...	...	...	...	243	...	67
24	942	8,204	...	...	4,967	1,452	68
597	5	258	...	...	22	...	69
621	947	8,462	...	...	5,232	1,452	...

Serial number of municipality.	Public health and convenience—(*concluded*).			Public instruction.			
	Public works—(*concld.*).		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	7,722	...	48,232	236	4,150	...	4,386
49	1,12,025	...	7,82,229	18,250	3,307	250	21,807
50	1,428	...	8,663	1,280	150	...	1,430
51	8,417	...	56,757	5,694	...	589	6,283
52	88,808	283	5,72,767	12,944	7,836	...	20,780
...	2,18,400	283	14,68,648	38,404	15,443	839	54,686
53	3,508	...	16,252	2,332	...	50	2,382
54	2,137	189	61,138	4,469	400	...	4,869
55	2,335	...	14,369	2,476	...	...	2,476
56	1,029	9	9,072	907	154	...	1,061
57	252	...	6,285	511	...	...	511
58	1,330	...	6,628	1,359	...	...	1,359
59	1,914	...	10,073	1,095	...	...	1,095
...	12,505	198	1,23,817	13,149	551	50	13,753
60	1,77,230	...	5,70,465	18,116	...	920	19,036
61	10,411	...	4,52,613	5,704	...	120	5,824
62	7,127	...	50,131	3,403	...	120	3,523
63	4,908	...	2[illegible],135	2,820	...	204	3,024
64	3,477	...	16,116	1,342	...	110	1,452
...	2,03,253	..	11,01,067	31,[illegible]5	...	1,[illegible]1	32,859
65	13,131	...	63,529	4,619	800	480	5,899
66	832	...	13,710	1,321	604	...	1,925
...	13,966	...	77,239	5,940	1,104	480	7,824
67	850	...	21,706	810	...	25	865
68	13,066	124	1,17,942	1,000	172	100	1,272
69	2,958	68	14,023	858	...	...	858
...	16,874	192	1,83,751	2,698	172	125	2,995

Contributions.	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	...	1,258	89	48
38,902	...	84,419	...	...	4,044	2,057	49
25	...	...	...	...	533	...	50
420	...	...	...	...	848	...	51
15,828	...	44,434	...	4,017	4,604	1,553	52
55,175	...	1,28,853	...	4,017	11,287	3,699	...
...	...	...	...	...	478	...	53
13,607	...	1,587	...	410	823	21	54
...	...	...	...	...	341	...	55
9,000	...	...	...	...	292	13	56
10	...	...	...	...	143	...	57
25	...	...	...	...	323	...	58
25	...	...	...	...	315	...	59
22,667	...	1,587	...	410	2,715	34	...
7,746	...	1,15,164	...	4,393	5,193	3,206	60
...	...	12,115	...	87	983	...	61
...	...	5,418	...	...	645	20	62
...	...	...	...	...	462	92	63
...	311	1,494	...	...	353	...	64
7,746	311	1,34,191	...	4,480	7,639	3,318	...
1,590	...	...	...	...	823	612	65
100	...	...	...	...	532	...	66
1,690	...	...	...	...	1,355	612	...
545	...	324	...	...	725	...	67
2,017	...	12,627	...	718	1,075	...	68
536	...	171	...	...	149	...	69
3,098	...	13,122	...	718	1,949	...	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	303	209	40	...	1,932	3,831
49	5,017	7,481	...	...	6,947	25,546
50	107	6	11	...	...	657
51	...	265	94	7	1,722	2,936
52	2,356	9,960	5,137	...	1,911	25,521
...	7,783	17,921	5,282	7	12,512	58,491
53	147	487	...	...	179	1,291
54	949	315	423	...	1,885	4,416
55	154	308	...	...	391	1,194
56	314	69	25	92	...	805
57	30	38	...	...	28	239
58	51	177	...	...	124	675
59	95	36	50	...	366	862
...	1,740	1,430	498	92	2,973	9,482
60	5,885	207	1,139	627	9,388	25,645
61	323	...	838	162	184	3,040
62	250	53	446	...	537	1,951
63	301	...	166	...	338	1,359
64	28	...	195	8,175	1,249	10,313
...	6,787	260	2,784	8,964	11,696	41,448
65	417	131	355	...	5,661	7,999
66	263	...	...	...	618	1,413
...	680	131	355	...	6,279	9,412
67	70	1	22	...	106	924
68	680	172	466	...	3,612	6,005
69	58	...	...	...	337	544
...	808	173	488	...	4,055	7,473

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
3,831	75,290	...	...	...	...	48
1,09,965	10,55,762	...	...	17,531	43,294	49
657	17,420	...	...	...	...	50
2,936	82,812	...	...	...	...	51
73,972	7,94,024	...	...	...	50,167	52
1,91,361	20,25,308	...	...	17,531	93,469	...
1,291	28,340	6,035	...	...	...	53
6,413	1,06,516	...	...	...	1,337	54
1,194	25,157	5,000	...	...	...	55
805	23,685	...	...	...	...	56
239	9,798	2,406	...	...	...	57
675	11,835	2,837	...	...	...	58
862	17,846	4,331	...	...	...	59
11,479	2,23,177	20,659	...	...	1,337	...
1,45,202	8,13,639	97,189	...	...	35,123	60
14,692	4,97,184	...	...	...	11,164	61
7,369	54,181	31,820	...	...	5,550	62
1,359	44,297	...	...	...	...	63
11,808	32,959	...	...	...	2,161	64
1,80,430	14,42,260	1,29,009	...	...	53,998	...
7,999	1,00,154	...	...	...	...	65
1,413	23,993	18,043	...	...	...	66
9,412	1,24,147	18,043	...	...	...	...
1,248	29,208	...	...	...	1,880	67
19,350	2,04,649	...	...	...	12,733	68
715	21,304	...	...	...	228	69
21,313	2,55,161	...	...	...	14,841	...

Serial number of municipality.	Extraordinary and debt—(*concluded*). Advances. Permanent.	Advances. Other.	Deposits.	Total.	Total disbursements.	Deposits.
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
48	320	...	135	455	75,745	...
49	105	2,650	92,627	1,56,207	12,11,969	33,885
50	...	...	...	...	17,420	...
51	...	...	990	990	83,802	318
52	225	...	...	50,392	8,44,416	52,012
...	650	2,650	93,752	2,08,044	22,33,352	86,215
53	...	...	...	6,035	34,375	...
54	25	...	...	1,362	1,07,878	815
55	...	...	425	5,425	30,582	1,885
56	...	...	778	778	24,463	...
57	...	...	...	2,406	12,204	36
58	...	...	148	3,035	14,870	205
59	...	...	...	4,331	22,177	463
...	25	...	1,351	23,372	2,46,549	3,404
60	3,000	...	...	1,35,312	9,48,951	53,594
61	220	800	1,096	13,280	5,10,464	164
62	...	...	...	37,370	91,551	759
63	...	...	...	...	44,297	60
64	...	...	...	2,161	35,120	412
...	3,220	800	1,096	1,88,123	16,30,383	54,989
65	678	...	386	1,064	1,01,218	2,055
66	...	...	701	18,744	42,737	507
...	678	...	1,087	19,808	1,43,955	2,562
67	120	...	132	2,132	31,340	...
68	928	...	3,477	17,138	2,21,787	14,031
69	...	...	39	267	21,571	2,182
...	1,048	...	3,648	19,537	2,74,698	16,213

provinces of Agra and Oudh during the year ending the 31*st March* 1913—(continued).

Balance.		Grand total.	Remarks.			Serial number of municipality	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials.	Invested funds	Balance of loans outstanding.				
59	60	61	62	62(*a*).	62(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
33,484	33,484	1,09,229	1,170	9,500	...	48	Etawah ...	Etawah ...	Allahabad.
3,29,330	3,63,215	15,75,184	5,505	...	19,12,707	49	Cawnpore ...	Cawnpore ...	
23,281	23,281	40,701	150	...	...	50	Fatehpur ...	Fatehpur ...	
9,825	9,843	93,645	1,150	20,000	...	51	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
2,28,331	2,80,343	11,24,759	3,589	3,77,400	8,76,561	52	Allahabad ...	Allahabad ...	
6,23,951	7,10,166	29,43,518	11,564	4,06,900	27,89,268	...	Divisional total.		
3,414	3,414	37,789	550	7,100	...	53	Banda ...	Banda ...	Jhansi.
41,889	42,704	1,50,582	1,858	25,000	38,663	54	Jhansi ...	Jhansi ...	
13,550	15,435	46,017	600	8,000	...	55	Lalitpur ...		
4,278	4,278	28,741	100	4,000	...	56	Mau ...		
3,776	3,812	16,016	60	2,500	...	57	Orai ...	Jalaun ...	
4,670	4,875	19,745	100	3,000	...	58	Kalpi ...		
10,704	11,167	33,344	100	4,500	...	59	Kunch ...		
82,281	85,685	3,32,234	3,368	54,100	38,663	...	Divisional total.		
73,749	1,27,343	10,76,294	8,320	1,11,900	28,77,162	60	Benares ...	Benares ...	Benares.
10,571	10,735	5,21,199	50	11,000	4,10,723	61	Mirzapur ...	Mirzapur ...	
13,092	13,851	1,05,402	605	36,000	1,31,432	62	Jaunpur ...	Jaunpur ...	
15,103	15,163	59,460	785	10,000	...	63	Ghazipur ...	Ghazipur ...	
65,889	66,301	1,01,421	45	5,500	35,689	64	Ballia ...	Ballia ...	
1,78,404	2,33,393	18,63,776	9,865	1,74,400	34,55,006	...	Divisional total.		
38,102	40,157	1,41,375	678	10,000	...	65	Gorakhpur ...	Gorakhpur...	Gorakhpur.
5,881	6,388	49,125	...	18,500	...	66	Azamgarh ...	Azamgarh ...	
43,983	46,545	1,90,500	678	28,500	...	...	Divisional total.		
19,532	19,532	50,872	120	300	6,689	67	Almora ...	Almora ...	Kumaun.
93,640	1,07,671	3,29,458	928	...	3,06,160	68	Naini Tal ...	Naini Tal ...	
10,653	12,835	31,406	...	...	3,572	69	Kashipur ...		
1,23,825	1,40,038	4,14,736	1,048	300	3,16,421	...	Divisional total.		

STATEMENT NO. III.—*Showing the expenditure of the municipalities in the United*

Name of division and district.	Name of municipality.	Serial number of municipality.	General administration and collection charges.							
			General administration, office establishment, inspection, honorary magistrates' establishment, &c.	Collection of taxes including bonded warehouses (establishment, purchase of account books and paper, money boxes, repairs to out-posts, &c.).	Collection of tolls on roads and ferries.	Survey of land.	Refunds (other than octroi).	Pensions and gratuities.	Annuities.	Total.
1	2	3	4	5	6	7	8	9	10	11
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LUCKNOW.										
Lucknow ...	Lucknow ...	70	24,147	34,351	1,734	...	1,247	1,078	515	63,072
Unao ...	Unao ...	71	1,612	347	...	...	...	...	...	1,959
Rae Bareli ...	Rae Bareli ...	72	2,220	2,799	...	...	62	...	...	5,081
Sitapur ...	Sitapur ...	73	2,163	2,969	...	404	...	...	...	5,536
	Khairabad ...	74	984	1,771	...	...	...	...	...	2,755
Hardoi ...	Hardoi ...	75	2,182	613	...	...	17	...	...	2,812
	Shahabad ...	76	1,141	454	...	...	...	...	...	1,595
	Sandila ...	77	2,345	2,235	...	...	...	...	...	4,580
Kheri ...	Lakhimpur ...	78	1,906	399	726	...	...	...	...	3,031
	Divisional total	...	38,700	45,933	2,460	404	1,326	1,078	515	90,421
FYZABAD.										
Fyzabad ...	Fyzabad ...	79	5,684	10,575	...	..	...	...	...	16,259
	Tanda ...	80	1,279	262	...	...	...	42	...	1,583
Gonda ..	Gonda ...	81	2,605	2,507	...	...	...	...	...	5,112
	Balrampur ...	82	1,011	465	...	430	46	...	...	1,972
Bahraich ...	Bahraich ...	83	3,144	2,909	...	...	...	24	...	6,077
	Nanpara ...	84	1,037	1,677	...	...	...	...	...	2,714
Sultanpur ...	Sultanpur ...	85	1,713	1,650	...	...	...	...	...	3,363
Partabgarh ...	Bela (Partabgarh).	86	1,656	2,329	...	...	2	...	...	3,987
Bara Banki...	Nawabganj (Bara Banki).	87	1,483	2,916	...	523	...	...	...	4,922
	Divisional total	...	19,612	25,310	...	953	48	66	...	45,989
	GRAND TOTAL, 1912-1913.	...	4,19,395	4,28,753	16,127	9,943	22,956	2,897	605	9,00,674
	Grand total, 1911-1912.	...	*4,18,681*	*4,26,919*	*11,7.'1*	*6,891*	*17,568*	*3,827*	*3,051*	*8,88,658*

Public safety.					Public health and convenience.		Serial number of municipality.
					Water-supply.		
Fire (establishment, purchase of fire-engines, buckets, repairs, &c.).	Lighting (establishment, purchase of lamps, oil, repairs, &c.).	Police (establishment, purchase of clothing, lanterns, &c., repairs to outposts).	Rewards for destruction of wild animals and snakes.	Total.	Capital outlay.	Establishment, repairs, &c.	
12	13	14	15	16	17	18	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
2,742	33,264	...	...	36,006	71,944	85,939	70
...	913	...	...	913	...	...	71
...	1,606	...	23	1,629	220	317	72
...	3,307	...	...	3,307	124	215	73
...	725	...	...	725	...	61	74
45	1,967	...	...	2,012	...	343	75
...	1,093	...	...	1,093	...	326	76
...	756	...	...	756	...	112	77
...	3,120	...	...	3,120	483	237	78
2,787	46,751	...	23	49,561	72,771	87,550	...
...	8,160	...	...	8,160	53	...	79
...	749	...	...	749	...	...	80
...	2,675	...	...	2,675	...	28	81
...	1,823	...	...	1,823	...	...	82
...	3,726	...	...	3,726	...	326	83
...	936	...	...	936	...	...	84
...	2,368	...	...	2,368	...	...	85
...	1,006	...	...	1,006	...	...	86
...	2,437	...	...	2,437	225	...	87
...	23,880	...	...	23,880	278	354	...
8,040	5,12,019	10,697	856	5,31,612	10,05,974	6,22,218	...
16,138	*4,58,587*	*3,364*	*974*	*4,79,063*	*4,18,813*	*5,31,546*	...

Serial number of municipality.	Public health and						
	Drainage.		Conservancy (including road cleaning and watering) and latrines.	Hospitals and dispensaries.	Plague charges.	Vaccination.	Markets and slaughter-houses.
	Capital outlay.	Establishment, repairs, &c					
3	19	20	21	22	23	24	25
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	18,508	3,030	1,42,993	9,158	...	1,782	9,614
71	...	85	4,686	251	...	187	131
72	944	245	10,332	1,382	...	203	620
73	567	599	13,639	1,624	...	185	450
74	...	27	3,498	420	...	174	352
75	2,262	1,033	6,183	1,476	...	115	83
76	...	654	5,054	450	...	171	1,607
77	961	456	3,576	1,135	...	232	757
78	14,054	1,191	7,858	541	...	176	6,977
...	37,296	7,320	1,97,819	16,437	...	3,225	20,591
79	1,30,000	386	31,673	2,567	...	491	1,929
80	...	...	7,604	510	...	265	125
81	162	33	6,622	962	...	304	107
82	...	247	3,339	167	...	237	37
83	313	...	9,920	1,176	...	373	723
84	...	...	3,125	494	...	276	231
85	402	127	4,112	521	...	123	294
86	75	...	5,064	774	...	220	261
87	1,501	...	6,598	777	...	167	65
...	1,32,453	793	78,057	7,948	...	2,456	3,772
...	7,22,634	1,04,327	15,29,969	2,06,910	...	29,500	1,65,332
...	*6,75,865*	*1,05,112*	*14,83,776*	*1,79,703*	...	*29,474*	*1,62,282*

convenience—(*continued*).

Pounds.	Dâk bungalows and *sarais*.	Arboriculture, public gardens and experimental cultivation.	Veterinary charges.	Registration of births and deaths.	Public works.		Serial number of municipality.
					Establishment.	Buildings.	
26	27	28	29	30	31	32	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
906	...	4,179	110	1,911	10,330	53,540	70
174	...	...	...	...	15	...	71
120	...	1,918	251	72	206	1,059	72
171	865	3,213	...	228	1,009	64	73
101	...	...	...	12	33	255	74
371	...	1,398	24	36	...	968	75
173	73	42	...	...	...	83	76
220	...	...	44	...	...	...	77
319	196	195	...	12	389	483	78
2,555	1,134	10,945	429	2,271	11,982	56,452	...
292	...	280	...	...	1,699	1,075	79
127	...	48	...	...	...	...	80
174	54	47	...	...	705	758	81
212	...	...	...	61	120	40	82
172	251	2,038	...	...	...	47	83
151	153	...	...	16	...	...	84
114	...	1,186	...	...	...	111	85
192	33	54	...	...	...	63	86
138	76	736	...	12	363	593	87
1,572	567	4,389	...	89	2,887	2,687	...
22,188	8,107	1,01,678	3,888	7,922	1,11,237	2,01,275	...
19,702	*9,880*	*97,977*	*8,795*	*6,174*	*1,08,671*	*1,68,755*	...

Serial number of municipality.	Public health and convenience —(*concluded*).			Public instruction.			
	Public works—(*concluded*).		Total.	Schools and colleges.	Contributions.	Libraries, museums, menageries, &c.	Total.
	Roads.	Stores.					
3	33	34	35	36	37	38	39
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	63,560	...	4,77,504	44,325	...	320	44,645
71	1,302	...	6,831	932	...	150	1,082
72	5,523	...	23,412	...	2,105	71	2,176
73	4,457	...	27,410	301	2,490	290	3,081
74	159	...	5,092	785	...	...	785
75	1,286	...	15,578	1,360	...	215	1,575
76	1,355	...	9,988	706	1,000	178	1,884
77	1,980	...	9,473	1,182	1,000	196	2,378
78	5,510	57	38,678	1,370	...	...	1,370
...	85,132	57	6,13,966	50,961	6,595	1,420	58,976
79	12,431	...	1,82,876	5,170	...	360	5,530
80	1,637	...	10,316	48	780	5	833
81	1,501	...	11,457	1,046	...	60	1,106
82	626	...	5,086	444	...	...	444
83	951	...	16,290	2,508	100	440	3,048
84	...	...	4,446	1,134	...	...	1,134
85	973	...	7,963	1,381	...	125	1,506
86	2,629	...	9,365	1,000	...	25	1,025
87	2,250	18	13,519	1,310	120	200	1,630
...	22,998	18	2,61,318	14,041	1,000	1,215	16,256
...	9,05,021	10,877	57,59,057	3,19,549	69,934	10,205	3,99,688
...	*6,33,109*	*8,138*	*46,46,772*	*2,98,443*	*66,573*	*20,197*	*3,85,213*

Contributions	Miscellaneous.						
	Interest on loans.				Other items.		
For general purposes.	Interest due on account of previous year.	Interest due on account of current year.	Discount.	Actual cost of work done for private individuals.	Printing charges.	Law charges.	Serial number of municipality.
40	41	42	43	44	45	45(a)	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
41,267	...	71,510	...	...	4,342	634	70
...	...	...	...	...	289	...	71
...	...	...	...	15	685	59	72
1,000	...	...	...	...	802	6	73
...	...	...	...	...	145	...	74
200	...	...	...	...	294	24	75
...	...	...	...	...	446	...	76
...	...	...	...	...	430	...	77
...	...	...	...	...	248	...	78
42,467	...	71,510	...	15	7,681	723	...
8,907	...	3,020	...	...	848	559	79
...	...	...	...	...	191	...	80
...	...	...	...	...	692	...	81
...	...	...	...	...	197	5	82
...	...	...	...	...	654	328	83
50	...	...	...	...	104	...	84
...	...	...	...	...	388	...	85
...	...	...	...	...	263	...	86
...	...	...	...	...	555	...	87
8,957	...	3,020	...	...	3,892	892	...
2,55,608	311	4,96,407	...	28,148	72,730	21,139	...
2,49,137	*328*	*4,62,937*	*21*	*35,092*	*67,728*	*15,766*	...

Serial number of municipality.	Miscellaneous—(*concluded*).					
	Other items—(*concluded*).					
	Provident fund.	Government share of nazul proceeds.	Rents.	Fairs.	Miscellaneous.	Total.
3	45(*b*)	45(*c*)	45(*d*)	45(*e*)	45(*f*)	46
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	5,505	...	6,795	...	29,610	46,886
71	45	...	104	...	288	726
72	259	456	78	...	419	1,956
73	851	1,597	...	...	432	3,688
74	19	407	...	...	849	1,420
75	227	288	4	...	126	963
76	134	5	...	...	151	736
77	76	13	547	...	712	1,778
78	172	...	...	500	1,483	2,403
...	7,288	2,766	7,528	500	34,070	60,556
79	440	108	845	5,477	...	8,277
80	57	448	...	...	16	712
81	408	1,154	704	...	218	3,176
82	43	...	21	...	...	266
83	128	354	...	...	202	1,666
84	88	...	...	...	...	192
85	68	407	6	...	417	1,286
86	498	129	38	...	110	1,038
87	78	499	15	471	41	1,659
...	1,808	3,099	1,629	5,948	1,004	18,272
...	51,976	36,438	22,099	34,310	2,48,187	4,86,879
...	*41,764*	*26,362*	*22,442*	*44,216*	*2,06,825*	*4,25,093*

Total.	Total expenditure.	Extraordinary and debt.				Serial number of municipality.
		Investments.		Payment to sinking fund.	Repayment of loans.	
		In securities (other than for sinking funds).	In savings bank.			
47	48	49	50	51	52	3
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1,18,396	7,80,890	25,000	...	...	1,31,742	70
726	11,511	...	...	...	...	71
1,971	34,269	...	...	...	...	72
3,688	44,022	4,822	...	...	...	73
1,420	10,777	...	...	...	...	74
963	23,140	...	...	...	...	75
736	15,296	...	...	...	...	76
1,778	18,965	...	...	...	...	77
2,403	48,602	...	...	...	...	78
1,32,081	9,87,472	29,822	...	...	1,31,742	...
11,297	2,33,029	...	...	...	4,292	79
712	14,193	...	...	...	...	80
3,176	23,526	...	...	...	...	81
266	9,591	...	...	...	...	82
1,666	30,807	...	...	...	...	83
192	9,472	...	...	...	...	84
1,286	16,486	...	...	...	...	85
1,088	16,421	...	...	...	...	86
1,659	24,167	...	...	...	...	87
21,292	3,77,692	...	...	...	4,292	...
10,11,745	88,58,384	3,95,121	...	17,531	5,11,404	...
9,23,471	*75,72,314*	*7,49,036*	*10,000*	*17,531*	*5,74,296*	...

Serial number of municipality	Extraordinary and debt—(*concluded*).				Total disbursements.	Deposits.
	Advances.		Deposits.	Total.		
	Permanent.	Other.				
3	53	54	55	56	57	58
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
70	150	250	24,461	1,81,603	9,62,493	13,998
71	...	...	...	...	11,511	551
72	...	...	...	...	34,269	2,750
73	45	74	...	4,941	48,963	903
74	50	...	...	50	10,827	...
75	...	...	...	...	23,140	364
76	...	...	...	...	15,296	...
77	...	...	...	...	18,965	216
78	10	...	...	10	48,612	1,151
...	255	324	24,461	1,86,604	11,74,076	19,983
79	...	...	1,576	5,868	2,38,897	3,822
80	...	...	...	...	14,193	...
81	...	...	1,146	1,146	24,672	474
82	...	...	...	...	9,591	...
83	672	...	143	815	31,622	30
84	...	...	283	283	9,755	...
85	...	...	...	...	16,486	...
86	...	...	...	...	16,421	...
87	...	...	874	874	25,041	407
...	672	...	4,022	8,986	3,86,678	4,733
...	9,943	21,443	1,89,102	11,44,544	1,00,02,928	2,75,596
...	*3,088*	*7,418*	*1,27,780*	*14,89,149*	*90,61,463*	*2,93,607*

Provinces of Agra and Oudh during the year ending the 31st March 1913—(concluded).

Balance.		Grand total	Remarks.			Serial number of municipality.	Name of municipality.	Name of division and district.	
Actual balance.	Total.		Permanent advances in the hands of municipal officials	Invested funds.	Balance of loans outstanding.				
59	60	61	62	62(*a*)	62(*b*)	3	2	1	
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.				
3,02,589	3,16,587	12,79,080	3,251	50,000	17,14,038	70	Lucknow ...	Lucknow ...	LUCKNOW.
4,132	4,683	16,194	...	...	...	71	Unao ...	Unao ...	
15,040	17,790	52,059	...	...	...	72	Rae Bareli ...	Rae Bareli...	
20,583	21,486	70,449	...	12,000	...	73	Sitapur ...	Sitapur ...	
2,993	2,993	13,820	...	1,000	...	74	Khairabad ...		
5,008	5,372	28,512	70	...	...	75	Hardoi	Hardoi ...	
7,967	7,967	23,263	200	...	...	76	Shahabad ...		
13,390	13,606	32,571	400	100	...	77	Sandila ...		
8,010	9,161	57,773	...	5,000	...	78	Lakhimpur ...	Kheri ...	
3,79,712	3,99,645	15,73,721	3,921	68,100	17,14,038	...	Divisional total.		
39,366	43,188	2,82,085	660	...	72,382	79	Fyzabad ...	Fyzabad ...	FYZABAD.
5,576	5,576	19,769	100	...	...	80	Tanda ...		
14,350	14,824	39,496	165	2,000	...	81	Gonda ...	Gonda ...	
1,033	1,033	10,624	100	...	...	82	Balrampur ...		
16,561	16,591	48,213	672	3,200	...	83	Bahraich ...	Bahraich ...	
5,576	5,576	15,331	100	2,000	...	84	Nanpara ...		
5,142	5,142	21,628	330	...	...	85	Sultanpur ...	Sultanpur ...	
10,070	10,070	26,491	162	...	...	86	Bela (Partabgarh).	Partabgarh	
6,046	6,453	31,494	235	...	...	87	Nawabganj (Bara Banki).	Bara Banki	
1,03,720	1,08,453	4,95,131	2,524	7,200	72,382	...	Divisional total.		
35,14,373	37,89,969	1,37,92,897	69,128	13,16,200	1,21,55,323	...	GRAND TOTAL, 1912-1913.		
31,69,723	*34,63,230*	*1,25,24,693*	*69,981*	*11,13,700*	*1,10,27,238*	...	*Grand total, 1911-1913.*		

STATEMENT No. IV

AND

ABSTRACT STATEMENT.

STATEMENT NO. IV.—*Statement showing the quantity or value of the principal articles imported into, and taxed 31st March 1913, the average consumption or expenditure per head*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
MEERUT.	Dehra Dun ...	Dehra ...	1	38,610	405,690	13,252	338,479	10,366	8 30 0
	Saharanpur	Saharanpur ...	2	62,850	1,535,888	47,910	358,206	11,038	5 28 0
		Hardwar-Union	3	28,682	237,918	8,553	228,937	8,277	7 39 0
		Deoband ...	4	18,614	189,499	5,904	86,158	2,685	4 25 0
		Roorkee ...	5	16,584	154,391	5,171	110,484	3,776	6 38 0
	Muzaffarnagar.	Muzaffarnagar	6	23,811	118,916	3,641	107,595	3,290	4 24 0
		Kandhla ...	7	8,691	105,956	3,322	57,614	1,825	6 25 0
		Kairana ...	8	16,293	142,112	4,467	113,130	3,555	6 38 0
	Meerut ...	Meerut ...	9	116,227	750,772	49,644	635,119	42,532	5 18 0
		Ghaziabad ...	10	11,304	20,074	1,261	17,819	1,140	1 23 0
		Hapur ...	11	19,142	529,330	15,129	356,240	9,042	18 24 0
	Bulandshahr	Bulandshahr ...	12	19,383	223,299	6,979	148,953	4,656	7 27 0
		Khurja ...	13	27,387	365,424	9,012	170,320	4,968	6 9 0
		Sikandrabad ...	14	18,946	214,751	6,822	90,184	2,922	4 31 0
		Divisional total	...	426,524	4,994,020	1,81,117	2,819,238	1,10,072	6 30 0
AGRA.	Aligarh ...	Koil (Aligarh)...	15	64,825	1,123,367	37,692	468,149	16,196	7 19 0
		Hathras ...	16	37,854	2,005,180	48,667	588,360	12,688	15 22 0
		Atrauli ...	17	15,730	136,647	4,446	74,771	2,512	4 30 0
		Sikandra Rao...	18	10,109	74,274	2,449	62,221	2,071	6 6 0
	Muttra ...	Muttra ...	19	58,183	692,497	21,640	437,210	13,663	7 20 0
		Brindaban ...	20	18,443	126,368	4,158	125,003	4,114	6 31 0
		Kosi ...	21	7,188	22,578	1,408	22,266	1,389	3 4 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
22,796	8,664	18,457	6,911	0 19 0	1
74,346	11,621	41,592	6,478	0 26 0	2
16,188	5,043	15,916	4,958	0 22 0	3
5,175	1,362	3,382	1,120	0 7 0	4
8,682	3,379	6,485	2,479	0 15 0	5
...	...	...	...	...	6
2,586	828	2,528	809	0 12 0	7
3,638	1,097	3,568	1,076	0 9 0	8
38,410	10,937	35,241	9,947	0 12 0	9
...	...	...	...	...	10
...	...	...	...	...	11
7,414	2,085	6,471	1,820	0 13 0	12
32,581	13,107	19,491	7,419	0 20 0	13
6,981	2,431	6,347	2,228	0 14 0	14
218,797	60,554	159,478	45,245	0 15 0	...
77,760	19,411	45,888	11,420	0 28 0	15
...	...	...	...	...	16
4,161	1,138	4,100	1,122	0 10 0	17
4,728	1,222	4,688	1,212	0 19 0	18
41,750	13,297	39,076	12,661	0 27 0	19
10,846	3,057	10,759	3,033	0 23 0	20
...	...	...	...	...	21

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	43,416	5,427	32,843	4,105	1 3 0
2	161,735	10,110	30,704	1,911	0 19 0
3	13,260	1,658	12,611	1,577	0 18 0
4	17,814	1,753	16,362	1,617	0 35 0
5	7,324	920	6,925	870	0 18 0
6	...	...	...	...	...
7	...	...	...	...	...
8	*	*	*	*	*
9	26,912	3,364	25,533	3,191	0 9 0
10	...	...	...	...	...
11	...	...	...	...	...
12	16,501	1,547	14,005	1,313	0 29 0
13	50,759	4,759	32,708	3,067	1 8 0
14	6,810	852	4,373	547	0 4 0
...	344,531	30,390	176,064	18,198	0 17 0
15	89,986	8,437	72,384	6,787	1 5 0
16	...	...	...	...	...
17	16,447	1,540	16,350	1,531	1 2 0
18	5,909	554	5,888	552	0 24 0
19	42,954	5,369	36,429	4,554	0 25 0
20	8,040	752	8,040	752	0 17 0
21	...	...	...	...	...

* Figures not available.

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
5,102	2,631	4,329	2,233	0 6 0	1
8,618	5,405	8,370	5,250	0 5 0	2
6,806	6,806	6,575	6,575	0 9 0	3
2,009	1,508	1,969	1,478	0 4 0	4
1,891	1,187	1,813	1,139	0 5 0	5
3,705	1,853	3,401	1,701	0 6 0	6
924	454	908	446	0 4 0	7
564	278	434	214	0 1 0	8
13,042	13,042	12,806	12,806	0 4 0	9
1,818	1,136	1,772	1,108	0 6 0	10
2,734	1,709	2,385	1,491	0 5 0	11
2,360	1,770	2,277	1,708	0 5 0	12
...	...	...	...	...	13
2,288	1,430	1,958	1,224	0 3 0	14
51,861	39,209	48,997	37,373	0 5 0	...
11,077	5,538	9,422	4,711	0 6 0	15
29,380	14,690	9,588	4,794	0 10 0	16
882	442	778	390	0 2 0	17
940	470	794	397	0 3 0	18
14,045	7,023	11,729	5,865	0 8 0	19
4,681	2,336	4,638	2,315	0 10 0	20
1,484	744	1,440	722	0 8 0	21

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	578,169	36,945	453,588	29,102	14 33 0
2	1,886,517	90,946	517,310	39,447	8 8 0
3	463,644	27,369	453,423	26,693	15 32 0
4	226,244	12,938	119,463	9,303	6 17 0
5	190,133	13,536	142,204	11,041	8 38 0
6	208,419	8,750	196,183	8,225	8 15 0
7	126,712	5,343	78,278	3,816	9 0 0
8	170,349	6,764	140,515	5,719	8 26 0
9	1,186,164	1,04,767	1,007,156	93,642	8 27 0
10	56,730	4,421	51,753	4,176	4 23 0
11	660,692	23,370	482,065	16,395	25 7 0
12	368,117	16,670	272,966	13,452	14 3 0
13	567,510	32,192	331,179	20,453	12 4 0
14	335,684	15,686	171,054	10,483	9 3 0
...	7,025,084	3,99,697	4,417,137	2,91,947	10 24 0
15	1,742,756	87,288	968,577	53,906	14 37 0
16	2,126,428	71,197	638,856	20,920	16 35 0
17	202,459	9,719	138,959	7,666	8 33 0
18	115,310	6,176	102,520	5,697	10 5 0
19	1,020,446	55,296	748,905	44,457	12 34 0
20	213,683	12,425	212,188	12,336	11 20 0
21	102,102	3,349	401,590	3,304	14 5 0

Class II.—Animals for slaughter.					
(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
20,944	2,696	19,320	2,594	...	1
23,795	3,760	23,795	3,760	...	2
4,241	415	4,241	415	...	3
4,300	598	4,300	598	...	4
10,582	1,939	10,165	1,834	...	5
9,214	933	9,214	933	...	6
1,365	286	1,365	286	...	7
1,646	193	1,646	193	...	8
24,948	6,178	24,948	6,178	...	9
4,879	585	4,879	585	...	10
4,036	497	4,036	497	...	11
...	...	...	...	...	12
...	...	...	...	...	13
...	...	...	...	...	14
109,950	18,080	107,909	17,873	...	...
83,876	21,172	83,876	21,172	...	15
...	...	...	...	...	16
3,003	369	3,003	369	...	17
6,990	1,462	6,990	1,462	...	18
20,879	2,219	19,122	2,071	...	19
1,723	108	1,713	107	...	20
3,127	518	3,020	504	...	21

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	7,466	1,400	5,388	1,011	0 7 0
2	...	...	...	...	...
3	2,394	449	2,275	429	0 3 0
4	328	82	328	82	0 1 0
5	1,406	349	1,380	342	0 3 0
6	2,551	479	2,482	466	0 4 0
7	351	86	343	85	0 3 0
8	69	13	14	2	...
9	7,437	1,758	6,825	1,596	0 2 0
10	332	62	323	61	0 1 0
11	...	...	...	...	...
12	608	152	468	117	0 1 0
13	...	...	...	...	...
14	...	...	...	...	...
...	22,942	4,830	19,826	4,191	0 2 0
15	4,836	907	3,029	568	0 2 0
16	...	...	...	...	...
17	2,936	313	1,661	153	0 4 0
18	2,054	202	1,617	161	0 6 0
19	5,572	1,045	4,363	818	0 3 0
20	2,540	478	2,510	472	0 5 0
21	959	179	959	179	0 5 0

CLASS III.—Including oil and oil-seeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
19,337	3,392	12,025	2,722	0 16 0	1
8,804	1,599	8,804	1,563	0 6 0	2
176,233	1,512	175,776	1,469	6 5 0	3
6,051	853	5,491	809	0 12 0	4
7,402	1,247	5,613	1,119	0 11 0	5
156,287	1,355	155,851	1,339	6 26 0	6
4,615	286	4,298	255	0 20 0	7
3,751	351	3,082	302	0 8 0	8
336,416	9,645	302,647	9,032	2 24 0	9
49,971	338	49,962	337	4 17 0	10
1,218	552	1,218	552	0 3 0	11
10,565	1,314	8,985	1,189	0 19 0	12
*	901	*	901	...	13
*	543	*	543	...	14
780,650	23,888	733,752	22,132	1 30 0	...
6,286	4,097	3,029	3,259	0 2 0	15
6,133	2,135	6,133	1,290	0 6 0	16
8,824	468	5,476	308	0 14 0	17
37,027	796	34,595	475	3 16 0	18
412,853	3,361	409,267	3,134	7 1 0	19
92,824	970	92,732	964	5 1 0	20
36,959	423	36,959	423	5 5 0	21

* Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	2,14,873	3,639	2,06,467	3,492	6 13 0
2	1,77,548	12,537	1,38,502	8,879	2 3 0
3	2,68,730	4,189	2,52,032	3,928	8 12 0
4	49,839	3,611	49,085	3,390	2 10 0
5	137,358	3,074	1,35,704	2,518	8 8 0
6	100,257	2,596	96,121	2,484	4 2 0
7	16,555	455	15,202	417	1 12 0
8	5,981	147	5,964	147	0 6 0
9	5,10,073	22,354	4,60,306	19,510	3 15 0
10	50,421	1,700	47,192	1,654	4 3 0
11	1,23,448	5,901	1,23,374	5,887	6 7 0
12	64,981	2,764	54,599	2,701	2 13 0
13	1,50,209	5,215	93,368	4,327	3 6 0
14	89,849	2,190	83,226	2,079	4 7 0
...	19,60,122	70,372	17,61,142	61,413	4 3 0
15	2,26,292	6,108	2,18,899	5,956	3 6 0
16	62,860	3,980	54,083	3,034	1 6 0
17	16,610	352	16,524	350	1 0 0
18	1,783	415	1,297	405	0 2 0
19	2,56,000	6,432	2,47,555	6,189	4 4 0
20	41,947	2,054	41,653	2,049	2 4 0
21	45,271	1,415	44,746	1,399	6 3 0

Class V.—Drugs, gums, spices and perfumes.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p	
1,38,628	3,193	1,12,772	2,767	3 11 0	1
3,32,840	12,266	2,76,835	10,515	4 6 0	2
73,171	1,201	72,225	1,186	2 8 0	3
45,031	1,662	44,813	1,655	2 6 0	4
51,595	1,615	47,395	1,484	3 0 0	5
1,41,126	2,205	1,30,570	2,040	5 9 0	6
14,073	411	13,989	408	1 10 0	7
12,408	194	11,554	181	0 11 0	8
2,07,009	13,984	17,998	12,123	1 9 0	9
33,695	526	29,362	459	2 9 0	10
70,049	2,471	59,744	1,837	3 1 0	11
21,015	1,562	18,358	1,171	0 15 0	12
1,24,346	1,943	88,515	1,383	3 4 0	13
14,782	1,459	14,727	988	0 12 0	14
12,88,761	44,692	9,37,857	38,197	2 10 0	...
2,75,966	8,542	1,61,244	4,957	2 8 0	15
12,25,811	17,979	4,28,984	4,746	11 5 0	16
41,546	649	28,716	449	1 13 0	17
20,800	325	20,352	318	2 0 0	18
1,84,443	2,894	1,81,357	2,846	3 1 0	19
33,584	531	33,530	530	1 13 0	20
45,687	1,428	45,344	1,417	6 5 0	21

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
1	*	3,185	*	2,604	...
2	33,810	6,571	25,663	5,041	0 16 0
3	4,016	591	3,940	580	0 6 0
4	5,459	1,069	5,339	1,042	0 12 0
5	3,021	1,147	2,778	1,092	0 7 0
6	12,609	3,279	9,370	2,461	0 16 0
7	1,176	152	1,176	152	0 5 0
8	...	...	...	...	...
9	15,688	5,493	13,452	4,829	0 5 0
10	1,849	383	1,741	365	0 6 0
11	4,875	553	4,828	547	0 10 0
12	2,332	470	2,319	435	0 5 0
13	*	483	*	453	...
14	2,576	532	2,366	488	0 5 0
...	87,411	23,908	72,972	20,089	0 7 0
15	12,079	2,303	10,731	2,088	0 7 0
16	29,104	4,680	10,229	1,590	0 11 0
17	2,776	555	1,007	223	0 2 0
18	420	203	274	166	0 1 0
19	8,000	1,613	7,926	1,596	0 5 0
20	2,106	325	2,106	325	0 5 0
21	848	121	821	118	0 5 0

* Figures not available.

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
7,88,208	24,631	7,04,162	22,005	23 4 0	1
8,91,897	13,942	8,50,998	13,303	13 9 0	2
4,23,335	6,614	3,89,531	6,085	13 9 0	3
2,62,724	6,035	2,39,889	5,499	12 14 0	4
2,29,726	3,591	2,01,682	3,155	12 11 0	5
4,23,393	6,616	3,88,557	6,071	16 9 0	6
74,448	1,164	71,916	1,124	8 4 0	7
49,327	771	48,411	757	2 15 0	8
13,80,122	43,129	10,79,236	33,725	9 4 0	9
1,86,954	3,895	1,83,182	3,816	16 3 0	10
2,97,335	4,645	2,95,953	4,623	15 7 0	11
3,07,712	4,808	2,97,216	4,644	15 5 0	12
6,02,412	9,413	4,07,846	6,373	14 14 0	13
2,42,221	3,786	2,25,310	3,522	11 15 0	14
61,59,814	1,33,040	53,83,895	1,14,702	12 14 0	...
12,08,119	12,584	11,21,986	11,687	17 5 0	15
...	...	...	...	...	16
1,57,045	2,453	1,42,416	2,224	9 1 0	17
1,09,056	1,704	1,07,264	1,676	10 10 0	18
12,59,146	19,674	7,93,008	12,391	13 10 0	19
3,81,656	5,960	2,85,699	4,461	15 8 0	20
1,59,628	2,495	1,57,769	2,466	21 15 0	21

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
1	9,06,642	26,482	8,13,978	23,721	26 13 0
2	12,10,914	18,840	11,66,381	18,144	18 9 0
3	5,16,609	8,072	4,81,273	7,519	16 12 0
4	3,10,547	6,781	2,83,221	6,175	15 3 0
5	3,04,724	4,765	2,74,622	4,297	17 4 0
6	4,94,446	7,726	4,57,315	7,146	19 8 0
7	82,351	1,302	79,269	1,245	9 2 0
8	50,273	786	49,144	768	3 0 0
9	17,03,685	50,123	13,60,373	39,577	11 11 0
10	2,18,042	4,361	2,13,795	4,294	18 15 0
11	3,49,356	5,459	3,47,575	5,431	18 2 0
12	3,88,800	6,075	3,59,232	5,613	18 9 0
13	6,31,622	9,869	4,29,067	6,704	15 11 0
14	2,66,868	4,172	2,47,129	3,864	13 2 0
...	74,34,879	1,54,833	65,62,374	1,34,498	15 12 0
15	12,94,327	13,551	12,07,132	12,613	18 9 0
16	2,54,558	3,977	1,42,653	2,229	3 12 0
17	1,66,087	2,594	1,49,859	2,340	9 8 0
18	1,30,944	2,046	1,27,232	1,988	12 9 0
19	12,95,039	20,235	8,28,044	12,938	14 3 0
20	2,75,002	6,001	1,79,045	4,502	9 1 0
21	1,59,628	2,495	1,57,769	2,466	21 15 0

by the several municipalities in the United Provinces of Agra and Oudh during the year ending the and the incidence of taxation per head of population.

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I.—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
2,59,187	4,050	2,25,107	3,517	7 7 0	...	0 15 3	2 5 3	1	Dehra ...	Dehra Dun	Meerut.
2,76,881	4,329	2,28,554	3,582	3 10 0	469	0 10 0	1 7 3	2	Saharanpur ...	Saharanpur	
1,45,748	2,277	1,45,328	2,270	5 1 0	...	0 15 0	1 3 0	3	Hardwar Union		
42,180	13,16	38,309	1,195	2 1 0	320	0 8 0	1 5 0	4	Deoband ...		
40,078	628	38,189	598	2 0 0	485	0 12 0	1 8 9	5	Roorkee ...		
1,10,700	1,780	1,01,038	1,579	4 5 0	295	0 5 6	1 1 6	6	Muzaffarnagar	Muzaffarnagar.	
11,080	173	10,998	172	1 7 0	106	0 7 0	0 12 6	7	Kandhla ...		
...	...	...	...	...	...	0 5 6	0 7 3	8	Kairana ...		
2,02,401	4,604	1,61,559	3,965	1 6 0	2,310	0 13 0	1 10 3	9	Meerut ...	Meerut ...	
18,188	284	16,089	251	1 7 0	...	0 6 0	1 1 3	10	Ghaziabad ...		
1,27,560	1,995	1,23,661	1,934	6 7 0	...	0 13 9	1 11 9	11	Hapur ...		
*	701	*	642	...	...	0 11 0	1 4 9	19	Bulandshahr ...	Bulandshahr	
1,07,358	1,677	86,560	1,352	3 3 0	...	0 12 0	1 4 9	13	Khurja ...		
33,927	558	30,071	498	1 9 0	...	0 8 9	1 0 0	14	Sikandrabad ...		
13,75,288	24,322	12,05,463	21,555	2 14 0	3,985	0 11 3	1 7 6	...	Divisional total.		
5,43,525	8,493	4,37,003	6,829	6 12 0	58	0 13 0	1 11 0	15	(Koil) Aligarh...	Aligarh ...	Agra.
7,27,789	17,314	2,16,038	3,294	5 11 0	...	0 9 0	1 0 0	16	Hathras ...		
52,395	819	31,080	486	1 15 0	...	0 7 0	0 12 0	17	Atrauli ...		
18,560	290	18,560	290	1 13 0	...	0 9 0	1 1 0	18	Sikandra Rao ...		
3,09,620	4,838	2,62,911	4,108	4 8 0	30	0 12 0	1 4 0	19	Muttra ...	Muttra ...	
62,315	976	57,006	893	3 1 0	10	0 11 0	1 3 0	20	Brindaban ...		
56,020	875	49,238	769	6 13 0	...	0 7 0	1 7 0	21	Kosi ...		

* Figures not available.

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by March* 1912, *the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
AGRA—(*concluded.*)	Agra ...	Agra ...	22	185,449	2,837,557	1,47,743	1,243,311	70,310	6 28 0
		Firozabad ...	23	13,571	222,308	8,855	116,987	5,057	8 25 0
	Mainpuri ...	Mainpuri ...	24	16,154	304,859	5,650	203,531	2,506	12 25 0
	Etah ...	Etah ...	25	7,295	78,339	3,015	61,528	2,329	8 17 0
		Soron ...	26	11,524	62,450	2,667	61,414	2,626	5 24 0
		Kasganj ...	27	16,429	95,140	3,248	73,583	2,526	4 19 0
		Jalesar ...	28	13,283	143,337	3,601	94,209	1,957	7 4 0
		Divisional total ...		476,037	7,924,879	2,95,239	3,632,543	1,39,944	7 25 0
ROHILKHAND.	Bareilly ...	Bareilly ...	29	129,462	1,755,888	76,596	783,924	34,116	6 2 0
	Bijnor ...	Bijnor ...	30	17,439	123,579	4,852	105,417	3,981	6 2 0
		Chandpur ...	31	11,832	326,002	11,251	82,746	8,428	7 0 0
		Dhampur ...	32	7,548	235,145	8,277	51,753	1,734	6 34 0
		Nagina ...	33	19,625	174,072	6,511	43,378	2,019	2 8 0
		Najibabad ...	34	18,460	231,526	8,271	122,459	4,710	6 25 0
	Budaun ...	Budaun ...	35	38,230	389,344	15,140	229,621	8,063	6 0 0
	Moradabad	Moradabad ...	36	81,168	1,173,785	36,009	5,91,352	18,458	7 13 0
		Chandausi ...	37	22,255	271,848	9,411	26,102	3,581	3 8 0
		Amroha ...	38	42,410	576,233	16,621	242,930	7,235	5 29 0
		Sambhal ...	39	45,276	432,660	17,303	228,949	9,232	5 2 0
	Shahjahanpur.	Shahjahanpur...	40	71,778	1,332,611	33,951	675,765	17,146	9 12 0
		Tilhar ...	41	18,446	191,233	3,903	53,217	1,525	2 35 0

Refined sugar.					Serial number of municipality
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
343,740	1,07,419	103,782	36,488	0 28 0	22
9,782	3,930	8,143	3,244	0 24 0	23
23,301	2,538	20,719	1,925	1 11 0	24
8,247	2,501	7,792	2,360	1 3 0	25
...	...	...	...	...	26
...	...	...	...	...	27
8,019	2,394	7,182	2,328	0 22 0	28
532,334	1,56,907	252,129	75,793	0 21 0	...
59,319	18,537	29,788	9,308	0 9 0	29
541	176	541	176	0 1 0	30
2,247	748	2,247	748	0 8 0	31
...	...	...	...	...	32
...	...	...	...	...	33
...	...	...	...	...	34
15,999	4,990	8,195	2,536	0 9 0	35
35,282	11,030	18,623	5,824	0 9 0	36
...	...	...	...	...	37
7,078	1,959	6,485	1,793	0 6 0	38
7,410	1,621	7,336	1,605	0 6 0	39
15,682	4,901	11,165	3,702	0 6 0	40
...	...	...	...	...	41

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
22	460,884	69,301	1,48,412	21,917	0 32 0
23	22,040	2,755	18,997	2,375	1 16 0
24	20,296	811	19,923	762	1 9 0
25	5,657	707	5,040	630	0 28 0
26	...	...	...	...	...
27	...	...	...	...	...
28	12,818	1,603	12,021	1,503	0 36 0
...	685,031	91,829	3,43,484	41,363	0 34 0
29	251,883	15,743	23,302	1,457	0 7 0
30	6,606	844	6,188	791	0 14 0
31	10,521	1,314	8,246	597	0 28 0
32	...	...	...	...	...
33	...	...	...	...	...
34	...	...	...	...	...
35	25,600	3,200	25,072	3,134	0 26 0
36	45,217	5,655	44,270	5,537	0 22 0
37	37,600	3,214	35,324	3,018	1 23 0
38	13,783	1,293	11,079	1,041	0 10 0
39	18,708	2,646	18,440	2,608	0 16 0
40	...	...	...	...	...
41	...	...	...	...	...

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
25,715	25,713	25,013	25,013	0 5 0	22
...	...	...	...	...	23
2,275	1,138	2,139	1,070	0 5 0	24
1,309	655	1,289	645	0 7 0	25
1,820	1,365	1,807	1,355	0 7 0	26
2,640	1,650	2,567	1,604	0 6 0	27
1,090	545	930	465	0 3 0	28
97,338	62,311	72,134	49,346	0 6 0	...
13,345	10,009	12,938	9,704	0 4 0	29
1,176	855	1,163	845	0 3 0	30
536	390	484	350	0 2 0	31
813	610	759	570	0 4 0	32
360	360	308	308	0 1 0	33
1,841	1,151	1,092	683	0 2 0	34
3,321	2,076	3,253	2,052	0 3 0	35
8,562	6,481	8,270	6,262	0 4 0	36
...	...	...	...	...	37
2,191	1,370	2,137	1,336	0 2 0	38
1,629	825	1,611	816	0 1 0	39
4,830	2,415	4,688	2,344	0 3 0	40
974	487	950	475	0 2 0	41

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
22	4,148,095	3,85,362	1,913,101	1,83,951	10 12 0
23	255,818	16,875	145,595	11,992	10 29 0
24	419,497	12,409	314,450	8,488	19 20 0
25	135,443	8,477	117,316	7,546	16 3 0
26	127,367	5,549	126,223	5,495	10 38 0
27	226,495	9,172	193,293	7,947	11 30 0
28	172,289	9,882	118,173	7,955	8 35 0
...	11,008,188	6,93,176	5,839,746	3,81,660	12 11 0
29	2,162,811	1,47,451	928,404	80,330	7 6 0
30	146,854	8,217	128,247	7,280	7 14 0
31	359,424	14,462	113,036	5,251	9 22 0
32	247,722	10,454	63,822	3,791	8 18 0
33	176,192	8,094	45,446	3,546	2 12 0
34	260,463	12,183	134,558	7,399	7 11 0
35	534,000	31,608	354,815	21,938	9 11 0
36	1,302,805	73,805	687,562	50,213	8 21 0
37	335,857	17,775	86,988	11,587	3 36 0
38	636,574	27,835	298,421	17,943	7 1 0
39	486,055	27,553	281,954	19,418	6 9 0
40	1,689,161	51,014	1,019,366	32,517	14 2 0
41	259,656	7,553	121,616	5,163	6 23 0

CLASS II.—Animals for slaughter.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
170,836	25,568	108,655	17,821	...	22
4,730	685	4,730	685	...	23
6,484	405	6,384	399	...	24
2,838	229	2,838	229	...	25
1,883	269	1,883	269	...	26
5,231	718	5,231	718	...	27
3,736	558	3,633	545	...	28
315,336	54,280	251,128	46,351	...	...
74,227	13,698	71,819	13,548	...	29
3,713	534	3,713	534	...	30
2,524	436	2,524	436	...	31
1,532	217	1,532	217	...	32
1,342	227	1,342	227	...	33
4,875	922	4,875	922	...	34
*	2,050	*	2,050	...	35
40,953	5,280	39,942	5,217	...	36
5,884	399	5,884	399	...	37
17,251	1,739	16,703	1,722	...	38
16,622	1,758	16,599	1,757	...	39
31,309	3,012	31,309	3,012	...	40
11,590	732	11,590	732	...	41

* Figures not available.

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
22	...	...	...	...	...
23	...	...	...	...	...
24	354	89	311	78	0 1 0
25	602	92	602	92	0 3 0
26	1,176	226	1,162	223	0 4 0
27	...	...	...	...	...
28	149	17	149	17	0 6 0
...	21,178	3,548	16,363	2,761	0 2 0
29	6,414	1,604	5,732	1,433	0 2 0
30	937	196	926	194	0 2 0
31	429	83	425	82	0 1 0
32	1,181	247	1,105	231	0 6 0
33	...	...	...	...	...
34	2,404	601	1,328	332	0 3 0
35	219	41	219	41	0 0 4
36	2,589	488	2,418	456	0 1 0
37	...	...	...	...	...
38	779	146	756	142	0 1 0
39	649	122	649	122	0 1 0
40	...	...	...	...	...
41	134	23	134	23	0 0 5

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
151,017	15,580	150,623	15,393	0 32 0	22
...	...	...	...	...	23
64,727	548	64,683	537	4 0 0	24
52,228	377	52,228	377	7 6 0	25
56,112	794	56,069	791	4 34 0	26
102,193	1,095	102,193	1,095	6 9 0	27
53,995	360	53,995	360	4 2 0	28
1,081,178	31,004	1,067,982	28,406	2 10 0	...
1,070,786	19,279	974,458	13,417	7 21 0	29
56,522	677	56,455	672	3 9 0	30
42,162	715	40,072	585	3 15 0	31
39,751	551	39,675	535	5 10 0	32
59,336	355	59,236	345	3 1 0	33
90,020	1,512	86,944	1,154	4 28 0	34
119,952	1,858	119,831	1,855	3 5 0	35
275,719	2,999	275,473	2,964	3 16 0	36
12,770	780	12,770	780	0 23 0	37
10,673	1,742	10,329	1,718	0 10 0	38
19,142	2,044	14,461	1,752	0 13 0	39
28,915	2,258	28,610	2,202	0 16 0	40
1,155	224	1,155	224	0 2 0	41

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
22	4,24,923	26,874	2,22,686	19,446	1 3 0
23	1,16,364	2,390	1,08,750	2,268	8 0 0
24	25,078	762	23,211	703	1 7 0
25	36,429	679	35,817	665	4 14 0
26	51,703	1,697	49,694	1,628	4 5 0
27	2,38,869	5,052	2,07,414	4,471	12 10 0
28	34,059	676	28,923	590	2 2 0
...	15,78,188	58,886	13,01,252	49,153	2 12 0
29	8,73,810	36,989	6,45,517	28,081	4 15 0
30	37,060	1,302	34,252	1,223	1 15 0
31	47,483	1,235	41,775	1,092	3 8 0
32	1,18,315	2,241	99,623	1,941	13 3 0
33	36,235	1,583	32,321	1,454	1 2 0
34	66,116	2,412	41,782	1,652	2 4 0
35	99,842	3,837	81,330	3,572	2 2 0
36	6,17,111	14,036	5,40,845	12,070	6 11 0
37	1,26,911	5,087	1,06,473	4,343	4 13 0
38	90,874	4,955	64,096	4,084	1 8 0
39	68,729	2,039	68,278	2,028	1 8 0
40	2,47,805	9,136	2,36,180	8,739	3 4 0
41	1,46,177	4,833	1,41,408	4,575	7 11 0

CLASS V.—Drugs, gums, spices and perfumes.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
91,482	15,016	35,295	8,442	0 3 0	22
46,492	727	40,914	640	3 0 0	23
18,239	1,703	17,201	1,257	1 1 0	24
39,823	626	31,830	502	4 6 0	25
17,238	542	17,178	540	1 8 0	26
1,41,388	4,418	1,13,739	3,554	6 15 0	27
21,650	706	19,481	672	1 7 0	28
22,04,146	56,086	11,75,165	30,870	2 7 0	...
4,08,674	17,924	3,53,548	15,511	2 11 0	29
11,494	871	10,816	844	0 10 0	30
26,748	1,175	25,899	1,141	2 3 0	31
9,945	621	5,509	552	4 11 0	32
18,938	855	17,006	769	0 14 0	33
85,312	2,666	54,144	1,692	2 15 0	34
1,23,332	3,855	1,22,205	3,789	3 3 0	35
2,52,143	7,873	2,35,258	7,340	2 14 0	36
1,16,643	6,073	1,02,258	5,106	4 9 0	37
80,675	2,518	78,505	2,450	1 14 0	38
71,985	2,253	69,403	2,173	1 8 0	39
3,56,910	16,163	2,97,835	13,431	4 1 0	40
62,879	2,846	61,594	2,789	3 5 0	41

Serial number of municipality	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
22	23,833	8,749	16,768	6,856	0 4 0
23	1,077	233	1,076	230	0 3 0
24	1,098	435	1,083	431	0 3 0
25	...	...	...	...	...
26	...	...	...	...	...
27	3,500	619	2,713	496	0 7 0
28	2,961	484	1,543	259	0 5 0
...	87,802	20,320	56,277	14,378	0 5 0
29	*	1,940	*	1,893	...
30	1,420	325	1,420	325	0 3 0
31	1,612	314	1,470	285	0 5 0
32	2,003	528	1,929	509	0 10 0
33	1,210	242	1,191	236	0 2 0
34	2,520	665	1,906	512	0 4 0
[redacted]	...	...	...	...	...
36	11,258	3,838	9,556	3,311	0 5 0
37	13,918	2,319	8,608	1,460	0 15 0
38	2,714	833	2,686	822	0 3 0
39	4,924	963	4,812	939	0 4 0
40	3,443	1,251	3,293	1,200	0 3 0
41	2,311	607	2,199	579	0 5 0

* Figures not available.

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
86,21,000	1,34,703	28,37,434	44,335	15 5 0	22
4,41,273	6,895	3,41,957	5,343	25 3 0	23
2,26,599	4,514	2,25,808	4,497	14 0 0	24
...	...	...	...	...	25
1,67,491	3,936	1,46,082	3,404	12 10 9	26
3,35,598	5,244	3,25,318	5,083	19 13 0	27
1,28,749	2,033	1,25,935	1,989	9 7 0	28
1,31,95,360	2,02,195	66,10,676	99,556	13 14 0	...
24,97,112	41,268	18,63,027	30,571	14 6 0	29
1,26,636	2,104	1,22,836	2,044	7 0 0	30
1,09,278	1,787	83,280	1,378	7 0 0	31
90,014	1,405	88,039	1,374	11 10 0	32
36,429	1,135	35,555	1,107	1 13 0	33
3,35,408	6,022	2,43,340	3,810	13 3 0	34
4,97,603	8,385	4,71,347	8,382	12 5 0	35
21,26,838	32,385	17,98,540	27,413	22 4 0	36
11,91,996	18,628	5,06,886	7,923	22 2 0	37
3,21,486	5,012	3,09,857	4,830	7 5 0	38
3,66,864	5,514	3,03,883	4,569	6 11 0	39
10,54,130	16,471	10,49,961	16,406	14 7 0	40
2,80,980	5,854	2,79,158	5,816	15 2 0	41

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p
22	1,01,75,841	1,59,954	35,59,566	55,588	19 3 0
23	4,84,372	7,569	3,79,591	5,932	27 1 0
24	2,88,121	5,547	2,53,414	5,000	15 11 0
25	36,806	576	32,104	485	4 6 0
26	2,05,439	4,911	1,69,381	3,968	14 11 0
27	3,58,357	5,599	3,47,216	5,425	21 2 0
28	1,28,749	2,033	1,25,935	1,989	9 8 0
...	1,52,53,270	2,37,088	76,58,941	1,17,493	16 1 0
29	32,17,019	55,776	25,23,815	41,921	19 8 0
30	1,68,293	2,777	1,55,644	2,579	8 15 0
31	1,60,035	2,645	1,26,051	2,129	10 10 0
32	98,386	1,537	95,217	1,487	12 10 0
33	44,161	1,345	39,054	1,197	1 15 0
34	4,12,608	6,447	2,66,688	4,167	14 7 0
35	5,63,596	9,918	5,25,867	9,234	13 12 0
36	23,25,199	35,488	19,76,631	30,200	24 8 0
37	12,32,325	19,258	5,42,491	8,479	24 6 0
38	3,65,299	5,695	3,53,019	5,504	8 5 0
39	3,88,879	5,845	3,25,898	4,900	7 3 0
40	11,49,492	18,901	11,43,209	18,787	15 12 0
41	3,09,607	6,748	3,06,996	6,686	16 1 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31st the incidence of taxation per head of population—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				
7,44,958	23,280	5,07,498	15,859	2 12 0	12	1 0 0	1 12 0	22	Agra ...	Agra ...	Agra—(concluded).
1,20,411	1,207	1,09,052	1,094	8 0 0	...	0 14 0	1 11 0	23	Firozabad ...		
...	...	...	...	...	...	0 8 0	1 0 0	24	Mainpuri ...	Mainpuri ...	
50,797	795	45,259	709	6 3 0	12	1 0 0	1 7 0	25	Etah ...	Etah ...	
94,157	1,494	48,715	1,335	4 4 0	...	0 7 0	1 3 0	26	Soron ...		
1,46,973	2,317	1,26,345	1,979	7 11 0	...	0 8 0	1 9 0	27	Kasganj ...		
...	...	...	...	...	...	0 9 0	0 15 0	28	Jalesar ...		
92,27,520	62,698	19,44,705	37,645	4 1 0	122	0 13 0	1 7 0	...	Divisional total.		
6,56,576	10,259	5,60,694	8,761	4 5 0	338	0 10 0	1 9 0	29	Bareilly ...	Bareilly ...	Rohilkhand.
6,311	417	6,107	399	0 5 0	36	0 7 0	0 13 0	30	Bijnor ...	Bijnor ...	
19,178	304	18,813	298	1 10 0	...	0 7 0	0 15 0	31	Chandpur ...		
1,11,436	1,800	87,119	1,424	11 8 0	...	0 8 0	1 6 0	32	Dhampur ...		
9,432	460	3,207	229	0 2 0	...	0 3 0	0 6 0	33	Nagina ...		
1,95,456	3,054	90,496	1,414	4 14 0	...	0 6 0	1 0 0	34	Najibabad ...		
1,50,088	2,392	1,03,563	1,723	2 11 0	425	0 9 0	1 3 0	35	Budaun ...	Budaun ...	
1,65,841	2,603	1,46,546	2,301	1 13 0	73	0 10 0	1 6 0	36	Moradabad ...	Moradabad ...	
3,82,230	11,944	1,78,895	5,590	8 0 0	...	0 8 0	1 11 0	37	Chandausi ...		
64,697	1,011	59,564	932	1 6 0	...	0 6 0	0 13 0	38	Amroha ...		
33,875	1,060	32,513	1,017	0 11 0	...	0 7 0	0 12 0	39	Sambhal ...		
93,241	6,568	64,728	5,258	0 14 0	86	0 7 0	1 3 0	40	Shahjahanpur ...	Shahjahanpur	
62,741	1,961	52,727	1,648	2 14 0	...	0 4 0	1 3 0	41	Tilhar ...		

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* March 1913, *the average consumption or expenditure per head, and*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
ROHILKHAND (*concluded*).	Pilibhit ...	Pilibhit ...	42	31,554	502,705	14,793	236,350	7,632	7 20 0
		Bisalpur ...	43	10,086	108,143	3,474	36,183	1,274	3 23 0
		Divisional total	...	565,569	7,824,774	2,66,363	3,510,146	1,29,128	6 7 0
ALLAHABAD.	Etawah ...	Etawah ...	44	45,350	825,118	26,022	331,369	12,304	7 12 0
	Cawnpore ...	Cawnpore ...	45	217,015	...	...	...	...	...
	Fatehpur ...	Fatehpur ...	46	16,939	106,267	2,930	105,147	2,872	6 8 0
	Farrukhabad	Fatehgarh-*cum*-Farrukhabad.	47	59,647	972,589	39,073	204,598	9,066	3 25 0
	Allahabad...	Allahabad ...	48	171,697	1,215,310	61,369	1,120,738	52,405	6 21 0
		Divisional total	...	510,648	3,119,284	1,29,394	1,761,852	76,647	6 0 0
JHANSI.	Banda ...	Banda ...	49	21,061	851,436	27,112	82,380	3,060	3 36 0
	Jhansi ...	Jhansi ...	50	70,208	773,968	22,684	503,453	14,959	7 7 0
		Lalitpur ...	51	12,449	150,783	2,934	138,555	2,686	11 5 0
	Jalaun ...	Orai ...	52	9,151	48,146	1,515	36,954	1,164	4 2 0
		Kalpi ...	53	10,568	89,517	3,489	78,923	2,726	7 19 0
		Kunch ...	54	16,480	283,051	8,910	61,490	2,245	3 29 0
		Divisional total	...	139,917	2,196,901	66,645	901,755	26,840	6 8 0
BENARES.	Benares ...	Benares ...	55	203,804	1,365,602	1,10,645	1,163,294	95,147	5 28 0
	Mirzapur ...	Mirzapur ...	56	55,304	403,787	32,823	394,386	32,264	7 5 0
	Jaunpur ...	Jaunpur ...	57	32,880	334,407	12,259	247,154	9,404	7 21 0
	Ghazipur ...	Ghazipur ...	58	22,165	188,249	8,831	181,231	8,515	8 7 0
		Divisional total	...	314,153	2,292,045	1,64,568	1,986,065	1,45,330	6 5 0

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
5,987	1,871	4,726	1,477	0 6 0	42
...	...	...	...	...	43
149,545	45,933	89,106	27,169	0 6 0	...
40,256	10,064	20,160	5,040	0 18 0	44
...	...	...	...	...	45
3,849	1,188	3,801	1,173	0 9 0	46
25,118	8,178	22,498	7,267	0 16 0	47
76,808	31,116	35,905	16,571	0 8 0	48
146,031	50,546	82,364	30,051	0 11 0	...
18,027	7,887	14,779	6,466	0 28 0	49
40,799	10,224	31,752	7,995	0 18 0	50
8,138	3,089	5,133	2,029	0 17 0	51
1,834	373	1,777	356	0 8 0	52
...	...	...	...	...	53
5,238	1,186	5,183	1,175	0 13 0	54
74,036	22,759	58,624	18,021	0 17 0	...
116,784	29,234	66,271	16,606	0 13 0	55
18,815	5,880	17,270	5,397	0 12 0	56
13,716	4,450	6,146	2,085	0 7 0	57
6,878	1,719	6,758	1,705	0 12 0	58
156,193	41,283	96,445	25,793	0 11 0	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
42	...	...	...	...	...
43	...	...	...	...	...
...	409,918	33,909	171,921	18,183	0 12 0
44	24,665	3,083	17,353	2,169	0 15 0
45	...	...	...	...	...
46	3,000	393	2,926	384	0 7 0
47	23,752	2,969	18,443	2,305	0 13 0
48	43,619	5,452	36,651	4,580	0 9 0
...	95,036	11,897	75,373	9,438	0 10 0
49	26,276	3,297	24,716	3,102	1 7 0
50	54,090	6,761	46,616	5,827	0 27 0
51	18,762	2,345	14,324	1,790	1 6 0
52	2,590	324	2,456	307	0 11 0
53	...	...	...	...	...
54	17,385	1,631	17,222	1,616	1 2 0
...	119,103	14,358	105,334	12,642	0 32 0
55	54,937	6,867	40,078	5,010	0 8 0
59	21,207	2,651	19,936	2,492	0 14 0
57	15,349	1,918	15,315	1,914	0 19 0
58	6,341	594	6,096	571	0 11 0
...	97,834	12,030	81,425	9,987	0 13 0

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
6,016	3,008	4,432	2,216	0 6 0	42
548	274	542	271	0 2 0	43
46,142	30,311	42,627	28,232	0 3 0	...
...	...	...	..	...	44
...	...	...	...	...	45
1,213	910	1,210	908	0 3 0	46
7,503	7,503	7,489	7,489	0 5 0	47
18,491	18,380	17,851	17,740	0 4 0	48
27,207	26,793	26,550	26,137	0 4 0	...
...	...	...	...	...	49
...	...	...	...	...	50
...	...	...	...	...	51
251	157	246	154	0 1 0	52
578	289	274	137	0 1 0	53
...	...	...	...	...	54
829	446	520	291	0 1 0	...
30,022	30,022	27,574	27,574	0 5 0	55
8,028	8,028	7,574	7,574	0 5 0	56
2,494	1,247	2,485	1,242	0 3 0	57
1,252	1,252	1,200	1,200	0 2 0	58
41,793	40,549	38,833	37,590	0 4 0	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
42	784,057	24,796	514,764	16,424	16 12 0
43	111,643	4,469	39,671	2,263	3 37 0
...	9,493,274	4,67,269	4,818,670	2,85,063	8 20 0
44	914,989	43,825	391,112	24,056	8 26 0
45	...	...	...	...	...
46	35,585	7,607	35,430	7,520	2 4 0
47	1,240,085	65,523	463,990	33,766	8 8 0
48	1,615,623	1,49,483	1,427,472	1,21,306	8 12 0
...	3,806,282	2,66,428	2,318,004	1,86,648	7 36 0
49	925,597	41,123	151,637	10,920	7 8 0
50	911,444	51,452	619,543	38,976	8 33 0
51	257,416	13,264	184,573	8,933	14 33 0
52	64,830	2,809	53,442	2,421	5 34 0
53	91,130	4,105	83,232	3,190	7 35 0
54	320,088	12,327	98,286	5,636	5 38 0
...	2,573,505	1,25,080	1,190,713	70,076	8 20 0
55	2,075,781	2,25,783	1,787,160	1,91,492	8 31 0
56	465,489	52,589	449,184	50,771	8 30 0
57	455,256	25,013	349,044	19,224	10 25 0
58	444,772	15,172	437,279	14,762	19 29 0
...	3,441,298	3,18,557	3,022,667	2,76,249	12 7 0

Class II.—Animals for slaughter.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
8,330	994	8,330	994	...	42
3,485	737	3,452	729	...	43
223,637	32,735	219,614	32,496	...	...
14,860	1,935	14,860	1,935	...	44
132,745	18,813	129,071	18,383	...	45
14,009	1,252	13,137	1,198	...	46
23,128	3,100	23,128	3,100	...	47
90,770	11,827	88,437	11,608	...	48
275,512	36,927	268,633	36,224	...	...
10,126	748	10,080	745	...	49
57,202	4,608	52,766	4,331	...	50
...	...	...	...	...	51
1,244	68	1,244	68	...	52
78	5	78	5	...	53
...	...	...	...	...	54
68,650	5,429	64,168	5,149	...	...
102,341	10,596	94,143	9,802	...	55
23,731	3,456	23,731	3,456	...	56
26,713	1,449	26,707	1,448	...	57
8,312	1,135	8,311	1,134	...	58
161,097	16,636	152,892	15,840	...	...

Serial number of municipality.	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
42	1,376	344	1,328	332	0 2 0
43	72	18	68	17	0 0 4
...	17,183	3,913	15,088	3,405	0 1 0
44	...	...	...	...	...
45	...	...	...	...	...
46	960	300	960	300	0 2 0
47	2,067	388	2,037	382	0 1 0
48	14,186	4,561	13,859	4,458	0 3 0
...	17,213	5,249	16,856	5,140	0 3 0
49	1,127	306	1,107	301	0 2 0
50	...	...	...	...	...
51	...	...	...	...	...
52	153	38	153	38	0 1 0
53	...	...	...	...	...
54	...	...	...	...	...
...	1,280	344	1,260	339	0 2 0
55	22,084	5,782	19,313	4,995	0 4 0
56	3,286	822	3,267	817	0 2 0
57	29,568	5,544	29,550	1,697	0 11 0
58	3,916	1,155	3,175	915	0 6 0
...	58,354	13,303	55,305	8,424	0 3 0

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
345,826	2,463	338,132	2,448	10 28 0	42
22,523	1,951	1,655	319	0 6 0	43
2,195,252	39,408	2,059,256	30,970	3 25 0	...
90,510	1,414	90,510	1,414	2 0 0	44
...	...	...	...	...	45
82,110	846	82,110	846	4 34 0	46
7,947	3,352	7,895	3,324	0 5 0	47
485,022	12,982	480,381	12,732	2 31 0	48
665,589	18,594	660,896	18,316	2 10 0	...
58,332	881	58,294	867	2 31 0	49
112,989	6,991	57,869	3,572	0 33 0	50
26,196	507	26,196	464	2 4 0	51
7,074	77	7,074	77	0 31 0	52
2,229	51	7,229	51	0 27 0	53
...	...	...	...	...	54
211,820	8,507	156,662	5,031	1 11 0	...
684,822	17,879	680,836	17,080	3 14 0	55
613,024	13,294	612,346	13,274	11 3 0	56
240,630	7,996	186,400	4,147	5 27 0	57
21,769	1,561	19,737	1,319	0 36 0	58
1,560,245	40,730	1,499,319	35,820	5 0 0	...

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
42	2,15,150	4,237	1,98,325	3,925	6 4 0
43	54,983	1,176	54,598	1,170	5 6 0
...	28,46,601	95,098	23,86,803	79,949	4 3 0
44	2,26,668	8,391	1,85,473	7,054	4 1 0
45	...	...	...	...	...
46	24,960	1,052	24,000	1,011	1 6 0
47	1,81,434	8,806	1,69,854	8,019	3 0 0
48	4,14,183	19,654	3,99,715	19,168	2 5 0
...	8,47,245	37,903	7,79,042	35,252	2 10 0
49	26,636	1,094	25,518	1,085	1 3 0
50	2,21,022	4,831	2,00,960	4,327	2 14 0
51	33,340	627	32,662	602	2 10 0
52	*	76	*	76	*
53	2,317	307	2,317	307	0 3 0
54	15,770	377	15,770	377	0 15 0
...	2,99,085	7,312	2,77,227	6,774	2 2 0
55	5,90,527	33,486	5,77,719	32,220	2 13 0
56	47,000	3,858	41,794	3,550	0 12 0
57	1,58,648	3,601	1,52,089	3,490	4 13 0
58	3,23,730	3,224	3,23,353	3,111	1 10 0
...	11,19,905	44,169	10,94,955	42,371	2 8 0

*Figures not available.

CLASS V.—Drugs, gums, spices and perfumes.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
2,46,912	3,858	1,88,160	2,940	5 15 0	42
23,040	360	23,040	360	2 4 0	43
18,95,630	69,911	16,45,180	60,887	2 15 0	...
1,41,995	4,437	1,07,442	3,357	2 6 0	44
...	...	...	...	...	45
40,832	1,276	39,936	1,248	2 6 0	46
1,62,827	4,854	1,49,370	4,073	2 10 0	47
3,34,584	14,582	3,12,545	13,658	1 13 0	48
6,80,238	25,149	6,09,293	22,336	2 1 0	...
86,615	2,720	73,015	2,295	3 7 0	49
1,05,946	5,223	88,756	4,016	1 4 0	50
60,363	943	41,492	648	3 5 0	51
*	167	*	23	*	52
6,585	1,813	6,388	749	0 9 0	53
1,34,317	3,386	—3,230	—378	...	54
3,93,829	14,252	2,06,421	7,353	1 9 0	...
2,95,628	16,821	2,70,759	14,803	1 5 0	55
1,23,809	11,005	1,02,698	10,001	1 14 0	56
1,23,329	1,927	1,18,764	1,856	3 10 0	57
66,820	2,030	60,267	1,823	2 11 0	58
6,89,586	31,783	5,52,488	28,483	2 6 0	...

* Figures not available.

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
42	10,990	1,461	9,610	1,391	0 12 0
43	1,497	212	1,497	212	0 6 0
...	59,820	15,498	50,177	13,674	0 4 0
44	1,511	1,197	1,012	1,072	0 1 0
45	...	...	...	...	...
46	275	342	230	330	0 4 0
47	7,490	983	1,714	285	0 1 0
48	15,428	6,843	14,915	6,679	0 3 0
...	24,704	9,365	17,871	8,366	0 3 0
49	2,006	669	2,004	667	0 4 0
50	3,864	2,744	3,018	2,537	0 2 0
51	1,224	495	1,097	262	0 4 0
52	441	78	409	73	0 2 0
53	907	169	907	169	0 3 0
54	3,591	592	3,541	584	0 9 0
...	12,033	4,747	10,976	4,292	0 4 0
55	18,717	7,012	7,900	4,710	0 2 0
56	7,745	2,420	6,140	1,918	0 4 0
57	9,315	2,329	1,984	496	0 2 0
58	1,920	571	1,761	531	0 3 0
...	37,697	12,332	17,785	7,655	0 3 0

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
6,48,128	10,127	6,17,984	9,656	19 9 0	42
1,48,123	2,314	1,40,160	2,190	13 14 0	43
98,81,025	1,58,911	79,14,353	1,27,469	13 15 0	...
6,53,428	20,420	5,88,997	18,406	13 0 0	44
...	...	...	...	...	45
2,74,437	6,408	2,68,277	6,265	15 13 0	46
...	...	...	...	...	47
23,09,370	36,084	19,45,594	30,400	11 5 0	48
32,37,235	62,912	28,02,868	55,071	12 0 0	...
5,62,176	8,784	3,97,760	6,215	18 14 0	49
9,59,104	15,467	8,62,221	13,880	12 4 0	50
5,87,319	8,467	3,14,664	4,559	25 4 0	51
33,180	518	32,791	512	3 9 0	52
88,188	1,380	88,188	1,380	8 5 0	53
2,00,619	3,136	1,88,745	2,950	11 7 0	54
24,30,586	37,752	18,84,369	29,496	13 7 0	...
*	35,125	*	29,258	...	55
3,87,990	20,996	3,56,355	17,077	6 7 0	56
4,67,814	7,310	4,00,370	6,257	12 3 0	57
2,55,170	3,987	2,38,016	3,719	10 12 0	58
11,10,974	67,418	9,94,741	56,311	7 5 0	...

* Figures not available.

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
42	7,15,520	11,180	6,84,352	10,693	21 11 0
43	1,63,456	2,554	1,55,325	2,427	15 6 0
...	1,13,13,875	1,86,114	89,20,257	1,50,390	16 5 0
44	8,68,037	26,280	7,85,655	23,784	17 5 0
45	...	...	...	...	...
46	3,06,296	6,914	2,98,649	6,747	17 10 0
47	94,332	1,476	81,593	1,277	1 7 0
48	26,32,117	42,367	22,59,829	36,503	13 2 0
...	39,00,782	77,037	34,25,726	68,311	12 0 0
49	6,37,696	43,795	4,63,808	7,247	22 0 0
50	11,20,425	18,200	10,15,825	16,449	14 7 0
51	5,88,478	8,485	3,14,664	4,559	25 4 0
52	33,180	518	32,791	512	3 9 0
53	88,805	1,390	88,805	1,390	8 6 0
54	2,00,619	3,136	1,88,745	2,950	11 7 0
...	26,69,203	75,524	21,04,638	33,107	15 0 0
55	7,81,513	51,165	7,34,705	44,705	3 10 0
56	4,16,211	21,437	3,83,911	17,508	6 15 0
57	7,75,278	12,114	5,63,097	8,799	17 2 0
58	3,49,916	5,705	3,30,289	5,390	14 14 0
...	23,22,918	90,421	20,12,002	76,402	10 15 0

the several municipalities in the United Provinces of Agra and Oudh during the year ending the 31*st the incidence of taxation per head of population*—(continued).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I—(Net collections).	Total octroi—(Net collections).				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p.	Rs. a. p.				Rohilkhand—(*concluded*).
3,34,848	5,232	2,37,504	3,711	7 8 0	20	0 8 0	1 5 0	42	Pilibhit ...	Pilibhit ...	
48,064	751	46,961	734	4 10 0	...	0 4 0	0 13 0	43	Bisalpur ...		
23,34,014	49,816	16,89,437	35,444	3 0 0	978	0 8 0	1 4 0	...	Divisional total.		
2,11,394	6,606	1,45,784	4,556	3 3 0	50	0 8 6	1 7 9	44	Etawah ...	Etawah ...	Allahabad.
...	...	...	...	...	...	...	0 1 6	45	Cawnpore ...	Cawnpore...	
27,904	436	10,816	169	0 10 0	...	0 7 0	1 2 0	46	Fatehpur ...	Fatehpur ...	
...	...	...	...	...	...	0 9 0	0 14 6	47	Fatehgarh-*cum*-Farrukhabad.	Farrukhabad	
6,26,911	9,795	5,84,927	9,139	3 6 0	5,126	0 12 0	1 6 0	48	Allahabad ...	Allahabad...	
8,66,209	16,837	7,41,527	13,864	3 2 0	5,176	0 10 3	0 12 3	...	Divisional total.		
84,608	1,322	57,344	896	2 11 0	...	0 8 3	1 2 9	49	Banda ...	Banda ...	Jhansi.
2,56,201	4,005	2,05,354	3,211	2 15 0	185	0 9 0	1 1 9	50	Jhansi ...	Jhansi ...	
81,524	1,274	60,986	953	4 14 0	80	11 6	1 5 0	51	Lalitpur ...		
*	65	*	63	*	...	0 4 3	0 6 0	52	Orai ...	Jalaun ...	
...	...	...	...	...	...	0 5 0	0 9 0	53	Kalpi ...		
...	...	...	...	...	...	0 5 6	0 9 0	54	Kunch ...		
4,22,333	6,666	3,23,684	5,123	3 2 0	193	0 8 0	0 15 9	...	Divisional total.		
6,47,944	26,931	5,30,256	19,338	2 10 0	2,616	0 15 0	1 10 3	55	Benares ...	Benares ...	Benares.
...	...	...	...	...	104	0 14 9	1 13 0	56	Mirzapur ...	Mirzapur ...	
68,129	1,064	66,071	1,032	2 0 0	1,157	0 9 3	1 3 9	57	Jaunpur ...	Jaunpur ...	
1,10,491	1,726	1,09,521	1,711	4 15 0	286	0 10 9	1 5 6	58	Ghazipur ...	Ghazipur ...	
8,26,634	2,9,721	7,05,848	22,081	3 3 0	4,163	0 14 0	1 10 0	...	Divisional total.		

* Figures not available.

STATEMENT NO. IV.—*Showing the quantity or value of the principal articles imported into, and taxed by* *March* 1913, *the average consumption or expenditure per head*

Division.	District.	Name of municipality.	Serial number of municipality.	Population.	Grain.				
					(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.
1	2	3	4	5	6	7	8	9	10
					Mds.	Rs.	Mds.	Rs.	Mds. s. c.
GORAKHPUR.	Gorakhpur...	Gorakhpur ...	60	48,358	526,766	25,505	367,588	19,049	7 24 0
	Azamgarh ...	Azamgarh ...	61	10,834	100,343	4,135	99,161	4,065	9 6 0
		Divisional total	...	59,192	627,109	29,640	466,749	23,114	7 35 0
KUMAUN.	Almora ...	Almora ...	62	10,560	...	...	...	...	...
		Divisional total	...	10,560	...	...	...	...	...
LUCKNOW.	Lucknow ...	Lucknow ...	63	259,798	2,178,474	1,04,198	1,685,149	89,758	6 18 0
	Rae Bareli...	Rae Bareli ...	64	17,329	104,995	4,228	98,148	3,981	5 27 0
	Sitapur ...	Sitapur ...	65	21,578	60,838	1,838	57,674	1,736	2 27 0
		Khairabad ...	66	12,769	87,316	3,207	65,629	2,433	5 6 0
	Hardoi ...	Sandila ...	67	15,241	351,023	8,106	85,109	2,209	5 23 0
		Divisional total	...	326,715	2,782,646	1,21,577	1,991,709	1,00,117	5 4 0
FYZABAD.	Fyzabad ...	Fyzabad ...	68	69,703	412,014	17,851	375,502	16,202	6 0 0
	Gonda ...	Gonda ...	69	12,567	70,240	2,423	70,055	2,418	5 23 0
	Bahraich ...	Bahraich ...	70	26,907	568,410	17,266	136,531	4,372	5 3 0
		Nanpara ...	71	9,782	46,657	1,696	46,299	1,684	4 30 0
	Sultanpur ...	Sultanpur ...	72	9,519	113,805	4,451	47,691	1,930	5 0 0
	Partabgarh ...	Bela (Partabgarh).	73	6,300	56,806	2,284	52,605	2,066	8 14 0
	Bara Banki...	Nawabganj (Bara Banki).	74	14,127	66,829	4,147	62,619	3,859	4 17 0
		Divisional total	...	148,905	1,334,761	50,118	791,302	32,531	5 23 0
		GRAND TOTAL, 1912-13.	...	2,978,220	33,096,419	13,04,661	17,861,359	7,83,723	6 0 0
		Grand total, 1911-12.	...	*2,996,114*	*36,529,125*	*11,25,585*	*18,185,021*	*7,88,041*	*6 23 0*

Refined sugar.					Serial number of municipality.
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	
11	12	13	14	15	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
9,528	3,049	9,222	2,953	0 8 0	60
...	...	...	...	...	61
9,528	3,049	9,222	2,953	0 8 0	...
3,730	1,243	3,027	965	0 11 0	62
3,730	1,243	3,027	965	0 11 0	...
81,372	38,272	77,089	36,271	0 12 0	63
2,882	915	2,543	809	0 6 0	64
9,466	2,440	8,147	2,108	0 15 0	65
2,320	659	1,822	504	0 6 0	66
5,311	2,034	5,142	1,919	0 13 0	67
101,351	44,320	94,743	41,611	0 11 0	...
...	...	...	...	...	68
6,057	1,665	5,979	1,646	0 19 0	69
12,933	4,043	7,832	2,449	0 12 0	70
1,328	401	1,302	393	0 5 0	71
3,045	930	1,866	574	0 8 0	72
2,595	821	2,294	726	0 15 0	73
...	...	...	...	...	74
25,958	7,860	19,273	5,788	0 12 0	...
1417,503	4,34,454	864,411	2,73,389	0 14 0	...
1,231,972	*3,79,472*	*707,350*	*2,31,675*	*0 12 0*	...

Serial number of municipality.	Unrefined sugar.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	16	17	18	19	20
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
60	8,744	1,088	8,504	1,058	0 7 0
61	...	...	...	...	...
...	8,744	1,088	8,504	1,058	0 7 0
62	702	88	702	88	0 3 0
...	702	88	702	88	0 3 0
63	70,722	13,260	40,848	7,659	0 6 0
64	7,461	1,115	6,772	1,009	0 16 0
65	497	70	426	57	0 1 0
66	2,910	364	2,822	353	0 9 0
67	4,742	615	4,627	597	0 12 0
...	86,332	15,424	55,495	9,675	0 9 0
68	...	...	...	...	...
69	3,320	348	3,292	345	0 10 0
70	8,809	1,101	8,424	1,053	0 13 0
71	2,063	252	2,063	252	0 8 0
72	3,293	412	1,182	148	0 5 0
73	1,682	209	1,396	173	0 9 0
74	...	...	...	...	...
...	19,167	2,322	16,357	1,971	0 10 0
...	1,866,398	2,13,335	1,034,659	1,22,603	0 17 0
...	*1,773,038*	*1,97,651*	*1,059,639*	*1,25,978*	*0 18 0*

Ghi.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality.
21	22	23	24	25	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
3,638	2,720	3,515	2,628	0 3 0	60
1,119	699	1,102	689	0 4 0	61
4,757	3,419	4,617	3,317	0 3 0	...
...	...	...	...	...	62
...	...	...	...	...	...
32,318	32,316	31,734	31,732	0 5 0	63
1,261	639	1,206	611	0 3 0	64
1,737	1,737	1,713	1,713	0 3 0	65
437	437	433	432	0 1 0	66
957	478	916	457	0 2 0	67
36,710	35,607	36,002	34,945	0 4 0	...
5,700	5,700	4,962	4,962	0 3 0	68
954	468	952	467	0 3 0	69
1,222	1,018	1,210	1,008	0 2 0	70
219	173	216	170	0 1 0	71
450	375	403	335	0 2 0	72
562	561	492	491	0 3 0	73
888	1,110	883	1,104	0 3 0	74
9,995	9,405	9,118	8,537	0 3 0	...
316,635	2,48,050	279,398	2,25,768	0 4 0	...
244,124	*2,71,748*	*304,304*	*2,47,046*	*0 5 0*	...

Serial number of municipality.	Class I.—Including grain, sugar, ghi and articles used as food and drink for men and animals.				
	(a) Gross imports	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	26	27	28	29	30
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
60	605,265	43,201	432,111	35,913	8 37 0
61	105,709	5,810	102,465	5,589	9 18 0
...	710,974	49,011	534,576	41,502	9 1 0
62	5,980	1,610	5,277	1,290	0 20 0
...	5,980	1,610	5,277	1,290	0 20 0
63	3,526,417	255,330	2,984,547	231,929	11 20 0
64	133,311	9,122	123,281	8,577	7 4 0
65	107,384	9,184	102,792	8,665	4 30 0
66	123,888	5,624	101,470	4,670	7 38 0
67	401,927	12,996	135,480	6,926	8 35 0
...	4,292,927	292,256	3,447,570	260,767	10 20 0
68	436,970	31,110	399,057	28,565	6 15 0
69	87,611	6,012	87,243	5,959	6 37 0
70	664,569	26,536	226,940	11,982	8 17 0
71	62,444	3,144	62,056	3,114	6 13 0
72	168,056	7,213	78,589	4,013	8 10 0
73	80,427	4,666	74,625	4,075	11 34 0
74	68,548	6,208	64,333	5,909	4 22 0
...	1,568,625	84,889	992,843	63,617	7 0 0
...	43,926,137	26,97,983	26,587,203	18,58,819	9 2 0
...	*36,307,655*	*23,89,260*	*24,766,064*	*17,74,154*	*8 [illegible] 0*

Class II.—Animals for slaughter.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.	Serial number of municipality
31	32	33	34	35	4
Head.	Rs.	Head.	Rs.		
65,872	5,556	65,551	5,515	...	60
5,284	826	5,284	826	...	61
71,156	6,382	70,835	6,341	...	...
5,406	442	5,384	441	...	62
5,406	442	5,384	441	...	...
228,566	33,412	228,486	33,402	...	63
13,031	1,107	13,001	1,106	...	64
12,597	665	12,597	665	...	65
...	...	...	...	...	66
647	551	617	538	...	67
254,851	35,735	254,701	35,711	...	...
38,669	3,943	36,927	3,290	...	68
11,687	936	11,687	936	...	69
29,341	1,038	29,341	1,038	...	70
6'983	613	6,849	579	...	71
8,634	276	8,634	276	...	72
9,083	341	9,083	341	...	73
2,887	469	2,887	469	...	74
107,284	7,616	105,408	6,929	...	...
1,592,879	2,13,091	1,500,672	2,03,355	...	...
1,724,841	*2,12,984*	*1,623,759*	*2,03,662*	...	...

Serial number of municipality	Oil.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	36	37	38	39	40
	Mds.	Rs.	Mds.	Rs.	Mds. s. c.
60	1,917	589	1,910	587	0 2 0
61	809	202	809	202	0 3 0
...	2,726	791	2,719	789	0 2 0
62	*	260	*	259	*
...	*	260	*	259	*
63	40,316	10,409	24,690	6,709	0 4 0
64	2,107	517	1,995	489	0 5 0
65	1,152	218	1,152	218	0 2 0
66	1.114	224	791	163	0 2 0
67	...	...	...	...	...
...	44,689	11,368	28,628	7,579	0 4 0
68	2,821	529	2,820	528	0 2 0
69	983	177	983	177	0 3 0
70	938	147	921	144	0 1 0
71	167	35	129	33	0 1 0
72	769	120	709	111	0 3 0
73	382	81	379	80	0 2 0
74	288	63	288	63	0 1 0
...	6,348	1,152	6,229	1,136	0 2 0
...	192,413	44,658	162,274	34,023	0 3 0
...	*185,846*	*43,530*	*144,236*	*34,849*	*0 3 0*

* Figures not available.

CLASS III.—Including oil and oilseeds and articles used for fuel, lighting and washing.					
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average consumption per head of population.	Serial number of municipality.
41	42	43	44	45	4
Mds.	Rs.	Mds.	Rs.	Mds. s. c.	
231,599	3,501	231,165	3,491	4 31 0	60
46,221	870	45,921	836	4 9 0	61
277,820	4,371	277,086	4,327	4 27 0	...
*	378	*	341	*	62
*	378	*	341	*	...
1,604,383	37,973	1,518,895	33,412	5 33 0	63
102,381	1,280	102,257	1,252	5 36 0	64
4,305	706	4,133	703	0 7 0	65
46,441	575	41,843	401	3 7 0	66
30,868	220	30,868	220	2 1 0	67
1,788,378	40,754	1,697,996	35,988	5 8 0	...
14,309	3,197	8,596	2,739	0 5 0	68
1,484	1,074	1,484	1,074	0 5 0	69
118,914	620	118,897	607	4 16 0	70
1,152	147	1,096	144	0 4 0	71
39,788	490	39,728	471	4 7 0	72
30,118	648	29,290	595	4 25 0	73
2,118	708	2,096	693	0 6 0	74
207,883	6,884	201,187	6,323	1 16 0	...
8,768,815	2,14,518	8,354,136	187,654	3 19 0	...
8,948,033	*1,98,501*	*7,656,901*	*1,75,795*	*2 36 0*	...

*Figures not available.

Serial number of municipality.	Class IV.—Articles used in the construction of buildings.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	46	47	48	49	50
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
60	2,54,425	8,339	2,45,823	7,968	5 1 0
61	43,481	1,051	42,827	1,009	3 15 0
...	2,97,906	9,390	2,88,650	8,977	4 14 0
62	...	...	...	...	...
...	...	...	...	...	...
63	17,80,338	64,319	15,51,328	56,810	5 15 0
64	58,727	938	58,658	936	0 8 0
65	92,766	1,448	92,391	1,441	4 11 0
66	17,978	562	17,071	534	1 5 0
67	9,988	713	9,988	713	0 10 0
...	19,59,797	67,980	17,29,431	60,434	5 2 0
68	4,48,143	12,196	4,23,773	11,054	6 12 0
69	39,160	1,807	38,037	1,770	3 0 0
70	74,955	1,524	70,951	1,461	2 10 0
71	10,367	232	10,010	224	1 0 0
72	87,258	1,211	77,450	1,058	8 2 0
73	18,004	1,084	16,405	955	2 9 0
74	12,824	1,549	12,780	1,548	0 14 0
...	6,90,711	19,553	6,49,406	18,070	4 9 0
...	1,15,93,260	1,10,663	1,02,67,908	3,62,393	3 12 0
...	*98,43,321*	*3,56,336*	*87,94,540*	*3,17,363*	*3 3 0*

* Figures not available.

CLASS V.—Drugs, gums, spices and perfumes.

(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
51	52	53	54	55	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
1,10,562	3,312	98,009	3,242	2 0 0	60
55,903	1,059	54,769	1,026	5 1 0	61
1,66,465	4,371	1,52,778	4,268	2 9 0	...
6,153	192	—726	—23	...	62
6,153	192	—726	—23	...	...
9,19,493	41,007	8,71,525	39,008	3 6 0	63
96,415	1,647	92,438	1,585	5 5 0	64
60,252	946	57,884	909	2 11 0	65
16,103	503	15,511	484	1 3 0	66
41,739	1,304	41,335	1,292	2 11 0	67
11,34,002	45,407	10,78,693	43,278	3 1 0	...
1,35,684	6,642	96,278	5,254	1 9 0	68
34,206	1,850	33,133	1,815	2 10 0	69
1,29,877	2,029	1,13,390	1,770	4 3 0	70
21,266	680	20,999	670	2 2 0	71
88,963	1,382	25,469	390	2 11 0	72
32,162	485	30,425	458	4 13 0	73
33,401	1,294	33,086	1,281	2 5 0	74
4,75,559	14,362	3,52,780	11,638	2 8 0	...
88,54,369	3,06,205	67,09,929	2,47,287	2 7 0	...
1,13,46,306	*2,97,794*	*65,85,393*	*2,45,548*	*2 9 0*	...

* Figures not available.

Serial number of municipality.	Class VI.—Tobacco.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average consumption per head of population.
4	56	57	58	59	60
	Mds.	Rs.	Mds.	Rs.	Md. s. c.
60	8,056	3,028	7,841	2,949	0 6 0
61	1,740	506	1,661	467	0 6 0
...	9,796	3,534	9,502	3,416	0 6 0
62	1,948	578	1,385	140	0 5 0
...	1,948	578	1,385	140	0 5 0
63	20,220	13,098	18,759	12,585	0 3 0
64	1,407	453	898	407	0 2 0
65	4,744	1,555	4,694	1,482	0 9 0
66	...	...	...	...	...
67	*	313	*	312	...
...	26,371	15,419	24,351	14,786	0 3 0
68	1,825	1,257	1,725	1,198	0 1 0
69	2,083	474	2,050	463	0 7 0
70	4,364	1,091	4,072	1,018	0 6 0
71	689	219	656	209	0 3 0
72	...	...	...	...	...
73	690	215	628	195	0 4 0
74	663	198	663	198	0 2 0
...	10,314	3,454	9,794	3,281	0 3 0
...	357,496	1,09,155	271,090	90,077	0 2 0
...	*400,722*	*1,24,656*	*309,112*	*1,04,131*	*0 5 0*

* Figures not available.

Cloth and piece goods and articles of clothing.					
(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.	Serial number of municipality.
61	62	63	64	65	4
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	
*	16,595	*	16,141	*	60
*	4,620	*	3,888	*	61
*	21,215	*	20,029	*	...
1,69,338	2,651	1,31,646	2,062	12 7 0	62
1,69,338	2,651	1,31,646	2,062	12 7 0	...
34,12,266	60,291	32,95,213	58,052	12 10 0	63
2,23,407	3,413	2,20,999	3,375	12 12 0	64
19,237	301	19,001	292	0 14 0	65
...	...	...	...	...	66
1,68,761	3,865	1,63,519	3,858	11 1 0	67
38,23,671	67,870	37,03,732	65,577	11 13 0	...
5,15,662	12,011	4,61,566	10,527	6 10 0	68
2,60,963	4,569	2,56,401	4,479	20 6 0	69
6,88,280	10,754	5,04,076	7,877	18 12 0	70
1,76,340	2,755	1,59,786	2,496	16 5 0	71
1,44,545	2,047	95,381	1,238	10 0 0	72
3,06,167	4,778	2,81,942	4,401	44 12 0	73
...	...	...	...	...	74
*20,91,957	36,914	17,59,152	31,068	13 12 0	...
4,20,99,960	7,90,878	3,11,86,432	6,01,341	13 3 0	...
3,85,15,462	*7,33,358*	*2,98,87,594*	*5,79,383*	*12 8 0*	...

* Figures not available.

Serial number of municipality.	Class VII.—Including cloth, piece goods, articles of clothing, and manufactured articles of dress.				
	(a) Gross imports.	(b) Gross amount of tax collected.	(c) Net imports.	(d) Net amount of tax collected.	(e) Net average expenditure per head of population.
4	66	67	68	69	70
	Rs.	Rs.	Rs.	Rs.	Rs. a. p.
60	*	19,895	*	18,724	*
61	*	5,417	*	4,601	*
...	*	25,312	*	23,325	*
62	1,69,338	2,651	1,31,646	2,062	12 7 0
...	1,69,338	2,651	1,31,646	2,062	12 7 0
63	38,61,912	68,287	37,21,729	65,555	14 5 0
64	2,60,887	4,001	2,58,077	3,957	14 14 0
65	54,379	851	53,944	844	2 8 0
66	...	...	...	...	...
67	3,20,805	4,832	3,17,464	4,807	20 13 0
...	44,97,983	77,971	43,51,214	75,163	13 5 0
68	5,31,489	14,056	5,24,750	12,492	7 8 0
69	2,82,832	4,940	2,77,979	4,844	22 2 0
70	7,25,742	11,340	5,41,105	8,456	20 1 0
71	1,80,732	2,964	1,72,727	2,698	17 10 0
72	1,44,579	2,048	95,415	1,289	10 0 0
73	3,33,161	5,198	3,08,032	4,807	48 14 0
74	43,911	690	38,353	596	2 11 0
...	23,01,446	41,236	19,58,361	35,182	13 13 0
...	4,98,63,694	9.68,187	3,71,25,159	7,15,933	13 13 0
...	*4,55,39,282*	*8,64,029*	*3,48,72,588*	*6,84,416*	*12 14 0*

*Figures not available.

the several municipalities in the United Provinces of Agra and Oudh, during the year ending the 31st and the incidence of taxation per head of population—(concluded).

Class VIII.—Metals and articles of metal.					Composition for octroi.	Incidence of taxation.		Serial number of municipality.	Name of municipality.	District.	Division.
(*a*) Gross imports.	(*b*) Gross amount of tax collected.	(*c*) Net imports.	(*d*) Net amount of tax collected.	(*e*) Net average expenditure per head of population.		Class I. (Net collections).	Total octroi. (Net collections.)				
71	72	73	74	75	76	77	78	4	3	2	1
Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	Rs. a. p	Rs. a. p				
2,04,493	3,191	1,94,803	3,040	4 0 0	17	0 12 0	1 10 9	60	Gorakhpur ...	Gorakhpur...	Gorakhpur.
75,992	1,187	54,535	852	5 0 0	6	0 8 3	1 6 6	61	Azamgarh ...	Azamgarh ...	
2,80,485	4,378	2,49,338	3,892	4 3 0	23	0 11 3	1 10 0	...	Divisional total.		
39,409	646	32,178	532	3 0 0	2	0 2 0	0 7 3	62	Almora ...	Almora ...	Kumaun.
39,409	646	32,178	532	3 0 0	2	0 2 0	0 7 3	...	Divisional total.		
11,51,787	17,990	8,80,698	13,758	3 6 0	6,319	0 14 0	1 14 0	63	Lucknow ...	Lucknow ...	Lucknow.
34,406	537	33,401	521	1 15 0	...	0 8 0	1 1 0	64	Rae Bareli ...	Rae Bareli...	
1,51,460	2,381	97,797	1,543	4 8 0	114	0 6 0	0 12 0	65	Sitapur ...	Sitapur ...	
8,993	281	5,370	168	0 7 0	...	0 6 0	0 8 0	66	Khairabad ...		
54,743	856	54,704	855	3 6 0	...	0 7 0	1 0 0	67	Sandila ...	Hardoi ...	
14,01,389	22,045	10,71,970	16,845	3 4 0	6,433	0 13 0	1 11 0	...	Divisional total.		
2,19,230	6,845	1,93,389	6,038	2 12 0	105	0 6 0	1 2 0	68	Fyzabad ...	Fyzabad ...	Fyzabad.
62,577	2,132	41,559	1,475	3 5 0	12	0 8 0	1 7 0	69	Gonda ...	Gonda ...	
3,17,565	4,902	2,16,523	3,383	8 1 0	316	0 7 0	1 2 0	70	Bahraich ...	Bahraich ...	
15,825	247	14,123	221	1 7 0	...	0 5 0	0 13 0	71	Nanpara ...		
66,936	1,046	18,902	295	2 0 0	55	0 7 0	0 13 0	72	Sultanpur ...	Sultanpur ...	
52,745	823	47,536	742	7 9 0	44	0 10 0	1 15 0	73	Bela (Partabgarh).	Partabgarh...	
83,315	1,302	73,179	1,144	5 3 0	54	0 6 0	0 13 0	74	Nawabganj (Bara Banki).	Bara Banki...	
8,18,193	17,357	6,05,211	13,298	4 4 0	610	0 7 0	1 2 0	...	Divisional total.		
1,12,91,404	2,34,486	85,69,361	1,70,279	3 6 0	21,685	0 10 0	1 5 0	...	Grand total, 1912-13.		
99,76,603	*2,06,915*	*76,14,693*	*1,49,736*	*2 15 0*	*23,189*	*0 10 3*	*1 3 6*	...	*Grand total, 1911-12.*		

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles

1	2	3	4		
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Grain.	
		Rs.	Rs.	Mds.	s.
1	Dehra	70,519	13,063	8	30
2	Saharanpur...	91,400	59,917	5	28
3	Hardwar-Union	44,060	1,566	7	39
4	Deoband	24,487	4,661	4	25
5	Roorkee	24,468	3,968	6	38
6	Muzaffarnagar	26,502	2,367	4	24
7	Kandhla	6,857	1,656	6	25
8	Kairana	7,310	1,126	6	38
9	Meerut	1,91,166	28,292	5	18
10	Ghaziabad	12,121	497	1	23
11	Hapur	33,080	7,718	18	24
12	Bulandshahr	25,203	4,353	7	27
13	Khurja	35,573	16,707	6	9
14	Sikandrabad	18,943	6,197	4	31
15	Koil (Aligarh)	1,10,868	40,744	7	19
16	Hathras	37,103	52,280	15	22
17	Atrauli	12,191	3,334	4	30
18	Sikandra Rao	10,601	912	6	6
19	Muttra	77,369	19,949	7	20
20	Brindaban	21,716	1,684	6	31
21	Kosi	10,400	224	3	4
22	Agra	3,23,368	3,37,027	6	28
23	Firozabad	22,841	6,845	8	25
24	Mainpuri	16,815	4,945	12	25
25	Etah	10,525	1,246	8	17
26	Soron	14,026	1,230	5	24
27	Kasganj	25,685	3,307	4	19
28	Jalesar	12,370	2,329	7	4
29	Bareilly	2,03,800	99,854	6	2
30	Bijnor	13,892	1,264	6	2
31	Chandpur	11,217	10,069	7	0
32	Dhampur	10,456	7,493	6	34
33	Nagina	8,003	5,158	2	8
34	Najibabad	18,912	10,949	6	25
35	Budaun	44,590	11,409	6	0
36	Moradabad	1,13,689	32,306	7	13
37	Chandausi	37,744	25,891	3	8
38	Amroha	35,175	11,153	5	29
39	Sambhal	33,984	9,531	5	2
40	Shahjahanpur	85,232	23,157	9	12
41	Tilhar	22,396	3,108	2	35
42	Pilibhit	42,546	11,695	7	20
43	Bisalpur	8,214	3,996	3	23
44	Farrukhabad	53,844	34,250	3	25
45	Etawah	67,278	26,857	7	12
46	Cawnpore	18,583	430	...	
47	Fatehpur	19,069	656	6	8
48	Allahabad	2,33,919	36,740	6	21
49	Jhansi	77,604	20,635	7	7
50	Lalitpur	16,429	9,174	11	5
51	Orai	3,313	545	4	2
52	Kalpi	5,861	1,979	7	19
53	Kunch	9,169	10,649	3	29
54	Banda	24,722	67,630	3	36

STATEMENT NO. IV.

taxed by the municipalities of the United Provinces of Agra and Oudh during the year 1912-13.

5

Net average consumption or expenditure per head of population.

Refined sugar.		Unrefined sugar.		Ghi.		Oil.		Tobacco.		Drugs, spices, &c.		Cloth.		Metals.	
Mds.	s.	Mds.	s.	Mds.	s.	Srs.	c.	Srs.	c.	Rs.	a.	Rs.	a.	Rs.	a.
0	19	1	3	0	6	7	0	...		3	11	23	4	7	7
0	26	0	19	0	5	...		16	0	4	6	13	9	3	10
0	22	0	18	0	9	3	0	6	0	2	8	13	9	5	1
0	7	0	35	0	4	1	0	12	0	2	6	12	14	2	1
0	15	0	18	0	5	3	0	7	0	3	0	12	11	2	0
...		...		0	6	4	0	16	0	5	9	16	9	4	5
0	12	...		0	4	3	0	5	0	1	10	8	4	1	7
0	9	...		0	1	...		...		0	11	2	15	...	
0	12	0	9	0	4	2	0	5	0	1	9	9	4	1	6
...		...		0	6	1	0	6	0	2	9	16	3	1	7
...		...		0	5	...		10	0	3	1	15	7	6	7
0	13	0	29	0	5	1	0	5	0	0	15	15	5	...	
0	20	1	8	...		...		...		3	4	14	14	3	3
0	14	0	4	0	3	...		5	0	0	12	11	15	1	9
0	28	1	5	0	6	2	0	7	0	2	8	17	5	6	12
...		...		0	10	...		11	0	11	5	...		5	11
0	10	1	2	0	2	4	0	2	0	1	13	9	1	1	15
0	19	0	24	0	3	6	0	1	0	2	0	10	10	1	13
0	27	0	25	0	8	3	0	5	0	3	1	13	10	4	8
0	23	0	17	0	10	5	0	5	0	1	13	15	8	3	1
...		...		0	8	5	0	5	0	6	5	21	15	6	13
0	28	0	32	0	5	...		4	0	0	3	15	5	2	12
0	24	1	16	...		...		3	0	3	0	25	3	3	0
1	11	1	9	0	5	1	0	3	0	1	1	14	0	...	
1	3	0	28	0	7	3	0	...		4	6	...		6	3
...		...		0	7	4	0	...		1	8	10	2	4	4
...		...		0	6	...		7	0	6	15	19	13	7	11
0	22	0	36	0	3	6	0	5	0	1	7	9	7	...	
0	9	0	7	0	4	2	0	...		2	11	14	6	4	5
0	1	0	14	0	3	2	0	3	0	0	10	7	0	0	5
0	8	0	28	0	2	1	0	5	0	2	3	7	0	1	10
...		...		0	4	6	0	10	0	4	11	11	10	11	8
...		...		0	1	...		2	0	0	14	1	13	0	2
...		...		0	2	3	0	4	0	2	15	13	3	4	14
0	9	0	26	0	3	0	4	...		3	3	12	5	2	11
0	9	0	22	0	4	1	0	5	0	2	14	22	4	1	13
...		1	23	...		...		15	0	4	9	22	2	8	0
0	6	0	10	0	2	1	0	3	0	1	14	7	5	1	6
0	6	0	16	0	1	1	0	4	0	1	8	6	11	0	11
0	6	...		0	3	...		2	0	4	1	14	7	0	14
...		...		0	2	0	5	5	0	3	5	15	2	2	14
0	6	...		0	6	2	0	12	0	5	15	19	9	7	8
...		...		0	2	0	4	6	0	2	4	13	14	4	10
0	16	0	13	0	5	1	0	1	0	2	10	...		...	
0	18	0	15	...		...		1	0	2	6	13	0	3	3
...		...		...		...		...		...		...		...	
0	9	0	7	0	3	2	0	4	0	2	6	15	13	0	10
0	8	0	9	0	4	3	0	3	0	1	13	11	5	3	6
0	18	0	27	...		...		2	0	1	4	12	4	2	15
0	17	1	6	...		...		4	0	3	5	25	4	4	14
0	8	0	11	0	1	1	0	2	0	...		3	9	...	
...		...		0	1	...		3	0	0	9	8	5	...	
0	13	1	2	...		...		9	0	...		11	7	...	
0	28	1	7	...		2	0	4	0	3	7	18	14	2	11

ABSTRACT OF

Statement showing the average consumption per head of certain dutiable articles taxed

1	2	3	4		
Serial number.	Name of municipality.	Net income derived from octroi.	Amount paid in refunds of octroi.	Grain.	
		Rs.	Rs.	Mds.	s.
55	Benares	3,36,766	55,523	5	28
56	Mirzapur	1,00,582	7,581	7	5
57	Jaunpur	41,649	15,091	7	21
58	Ghazipur	30,067	1,343	8	7
59	Gorakhpur	80,859	9,181	7	24
60	Azamgarh	15,212	1,451	9	6
61	Almora	4,785	1,714	...	
62	Lucknow	4,92,778	44,977	6	18
63	Rae Bareli	18,341	744	5	27
64	Sitapur	16,366	1,485	2	27
65	Khairabad	6,257	1,288	5	6
66	Sandila	15,663	6,122	5	23
67	Fyzabad	70,735	8,616	6	0
68	Gonda	18,348	889	5	23
69	Bahraich	30,055	19,425	5	3
70	Nanpara	7,859	387	4	30
71	Sultanpur	7,847	5,874	5	0
72	Bela (Partabgarh)	12,212	1,242	8	14
73	Nawabganj (Bara Banki)	11,892	580	4	17
	GRAND TOTAL ...	38,57,482	13,38,145	6	0

STATEMENT NO. IV.

by the municipalities of the United Provinces of Agra and Oudh during the year 1912-13—(concluded).

5

Net average consumption or expenditure per head of population.

Refined sugar.	Unrefined sugar.	Ghi.	Oil.	Tobacco.	Drugs, spices, &c.	Cloth.	Metals.
Mds. s.	Mds. s.	Mds. s.	Srs. c.	Srs. c.	Rs. a.	Rs. a.	Rs. a.
0 13	0 8	0 5	4 0	2 0	1 5	*	2 10
0 12	0 14	0 5	2 0	4 0	1 14	6 7	...
0 7	0 19	0 3	11 0	2 0	3 10	12 3	2 0
0 12	0 11	0 2	6 0	3 0	2 11	10 12	4 15
0 8	0 7	0 3	2 0	6 0	2 0	...	4 0
...	...	0 4	3 0	6 0	5 1	...	5 0
0 11	0 3	...	†	5 0	...	12 7	3 1
0 12	0 6	0 5	4 0	3 0	3 6	12 10	3 6
0 6	0 16	0 3	5 0	2 0	5 5	12 12	1 15
0 15	0 1	0 3	2 0	9 0	2 11	0 14	4 8
0 6	0 9	0 1	2 0	...	1 3	...	0 7
0 13	0 12	0 2	...	...	2 11	11 1	3 6
...	...	0 3	2 0	1 0	1 9	6 10	2 12
0 19	0 10	0 3	3 0	7 0	2 10	20 6	3 5
0 12	0 13	0 2	1 0	6 0	4 3	18 12	8 1
0 5	0 8	0 1	1 0	3 0	2 2	16 5	1 7
0 8	0 5	0 2	3 0	...	2 11	10 0	2 0
0 15	0 9	0 3	2 0	4 0	4 13	44 12	7 9
...	...	0 3	1 0	2 0	2 5	...	5 3
0 14	0 17	0 4	3 0	2 0	2 7	13 3	3 6

* Figures not available.
† Not available.

STATEMENT A.

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From tax.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Dehra Dun...	1	Rajpur ...	3,958	1,472	3,082	1,151	4,233	63
Meerut ...	2	Baraut ...	7,776	2,619	6,682	2,834	9,516	110
	3	Baghpat ...	5,346	635	1,893	2,080	3,973	...
	4	Shahdara ...	5,107	1,164	2,335	1,520	3,855	...
	5	Pilkhua ...	7,196	996	2,698	1,299	3,997	...
	6	Mawana ...	6,385	589	3,756	1,865	5,621	...
Bulandshahr	7	Dibai ...	9,573	2,168	5,203	5,794	10,997	295
	8	Anupshahr ...	6,419	727	4,503	3,316	7,819	2,932
Agra ...	9	Fatehpur-Sikri	6,132	3,444	5,721	1,809	7,530	50
Mainpuri ...	10	Shikohabad ...	11,383	2,677	3,874	2,346	6,220	10
	11	Mainpuri civil station.	1,499	2,150	233	2,098	2,331	...
Etah ...	12	Marehra ...	7,348	3,132	4,476	1,119	5,595	...
Bareilly ...	13	Aonla ...	13,025	852	5,666	1,484	7,150	...
Budaun ...	14	Bilsi ...	5,509	1,007	3,568	2,594	6,162	...
Farrukhabad	15	Kanauj ...	18,105	1,600	8,096	4,093	12,189	...
	16	Kaimganj ...	7,439	3,365	3,338	2,361	5,699	15,230
Etawah ...	17	Auraiya ...	5,836	848	3,199	1,648	4,847	...
Allahabad...	18	Phulpur ...	7,505	502	1,164	1,002	2,166	75
Banda ...	19	Karwi ...	8,031	1,176	2,582	1,949	4,531	...
Hamirpur	20	Mahoba ...	11,027	673	1,749	4,527	6,276	26
	21	Rath ...	10,169	1,744	2,848	2,739	5,587	...

United Provinces of Agra and Oudh during the year ending the 31*st March* 1913.

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
4,296	5,768	0 12 6	1 1 0	4,066	125	4,191	1,577	
9,626	12,245	0 13 9	1 3 6	8,794	...	8,794	3,451	
3,973	4,608	0 11 3	1 7 9	3,230	...	3,230	1,378	
3,855	5,019	0 7 3	0 12 0	3,685	...	3,685	1,334	
3,997	4,993	0 7 3	0 10 9	4,028	...	4,028	965	
5,621	6,210	0 8 3	0 12 6	5,012	...	5,012	1,198	
11,292	13,460	0 8 9	1 2 9	10,882	...	10,882	2,578	
10,751	11,478	0 11 3	1 3 6	7,342	...	7,342	4,136	
7,580	10,724	0 15 0	1 3 9	5,993	10	6,003	4,721	
6,230	8,907	0 5 6	0 9 0	5,916	...	5,916	2,991	
2,331	4,481	0 2 6	1 8 9	3,211	...	3,211	1,270	
5,595	8,727	0 9 9	0 12 9	6,604	...	6,604	2,123	
7,150	8,002	0 7 0	0 8 9	7,207	...	7,207	795	
6,162	7,169	0 10 3	1 2 0	5,539	...	5,539	1,630	
12,189	13,789	0 7 0	0 10 9	12,629	...	12,629	1,160	
20,929	24,294	0 7 3	0 12 6	15,681	5	15,686	8,608	
4,847	5,695	0 8 9	0 13 3	3,738	10	3,748	1,947	
2,241	2,743	0 3 0	0 5 6	2,043	...	2,043	700	
4,531	5,707	0 5 3	0 9 0	3,955	...	3,955	1,752	
6,302	6,975	0 2 6	0 9 0	5,953	...	5,953	1,022	
5,587	7,331	0 4 6	0 8 9	6,332	...	6,332	999	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Benares ...	22	Sheopur ...	1,616	683	912	11	923	1
Mirzapur...	23	Chunar ...	7,920	531	4,498	1,428	5,926	...
	24	Chunar Settlement.	689	2,671	...	3,373	3,373	...
	25	Ahraura ...	4,452	6,327	3,998	479	4,477	...
Jaunpur ...	26	Shahganj ...	3,933	8,193	2,811	6,949	9,760	12,000
	27	Badshahpur...	5,293	2,311	3,648	498	4,146	23
Ballia ...	28	Rasra ...	9,300	6,639	5,463	2,628	8,091	...
Gorakhpur	29	Gorakhpur ...	8,534	2,544	4,281	3,514	7,795	...
	30	Deoria ...	3,339	1,452	2,359	1,512	3,871	...
	31	Gaura Barhaj	12,294	3,244	4,312	8,238	12,550	...
Azamgarh	32	Mau ...	16,751	3,550	4,752	1,941	6,693	210
	33	Mubarakpur	12,562	2,719	3,000	1,458	4,458	371
Naini Tal...	34	Haldwani ...	6,115	9,484	3,991	13,488	17,479	...
	35	Ramnagar ...	3,925	6,160	3,394	7,805	11,199	...
Hardoi ...	36	Sandi ...	7,139	2,443	3,035	3,093	6,128	...
	37	Pihani ...	5,963	1,222	2,480	2,014	4,494	...
	38	Madhoganj ...	2,605	3,116	2,487	2,528	5,015	11
	39	Bilgram ...	7,509	1,148	3,112	2,275	5,387	2

United Provinces of Agra and Oudh during the year ending the 31st March 1913—(contd.).

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
924	1,607	0 9 0	0 9 3	1,044	...	1,044	563	
5,926	6,457	0 9 0	0 12 0	5,394	...	5,394	1,063	
3,373	6,044	...	4 14 0	2,545	210	2,755	3,289	
4,477	10,804	0 14 3	1 0 0	4,147	208	4,355	6,449	
21,760	29,953	0 11 6	2 7 9	9,014	25	9,039	20,914	
4,169	6,480	0 11 0	0 12 6	6,089	137	6,226	254	
8,091	14,730	0 9 6	0 14 0	9,011	...	9,011	5,719	
7,795	10,339	0 8 0	0 14 9	8,681	...	8,681	1,658	
3,871	5,323	0 11 3	1 3 0	2,587	1,448	4,035	1,288	
12,550	15,794	0 5 6	1 0 3	9,816	125	9,941	5,853	
6,903	10,453	0 4 6	0 6 6	5,918	...	5,918	4,535	
4,829	7,548	0 3 9	0 4 3	4,879	...	4,879	2,669	
17,479	26,963	0 10 6	2 13 9	19,208	113	19,321	7,642	
11,199	17,359	0 13 9	2 13 9	9,840	...	9,840	7,519	
6,128	8,571	0 5 3	0 10 9	5,215	5	5,220	3,351	
4,494	5,716	0 6 6	0 12 0	3,952	...	3,952	1,764	
5,026	8,142	0 15 3	1 14 9	4,287	50	4,337	3,805	
5,389	6,537	0 4 6	0 7 9	4,888	...	4,888	1,648	

STATEMENT A.—*Showing the income and expenditure of the notified areas in the*

Name of district.	Serial number of notified area.	Name of notified area.	Population.	Closing balance of last year.	Income.			
					From taxes.	From other sources.	Total income excluding opening balance.	Extra-ordinary.
1	2	3	4	5	6	7	8	9
				Rs.	Rs.	Rs.	Rs.	Rs.
Kheri ...	40	Muhamdi ...	6,151	3,031	1,480	2,570	4,050	...
Gonda ...	41	Nawabganj ...	4,328	6,612	3,968	6,986	10,954	30
	42	Utraula ...	6,523	1,485	2,003	1,820	3,823	...
	43	Bargain Bazar	3,706	4,047	2,207	3,039	5,246	2
Bahraich ...	44	Bhinga ...	6,553	1,395	1,035	2,012	3,047	18
Bara Banki	45	Rudauli ...	9,279	729	5,442	1,289	6,731	...
		GRAND TOTAL, 1912-13.	3,21,247	1,14,976	1,51,334	1,30,576	2,81,910	31,459
		Grand total, 1911-12.	*3,21,127*	*1,17,117*	*1,47,955*	*1,28,828*	*2,76,783*	*18,483*

United Provinces of Agra and Oudh during the year ending the 31st March 1913—(concld.)

Total receipts excluding opening balance.	Total receipts including opening balance.	Incidence of taxation (column 6) per head of population.	Incidence of income (column 8) per head of population.	Expenditure.		Total disbursements.	Closing balance.	Remarks.
				Ordinary.	Extra-ordinary.			
10	11	12	13	14	15	16	17	18
Rs.	Rs.	Rs. a. p.	Rs. a. p.	Rs.	Rs.	Rs.	Rs.	
4,050	7,081	0 3 9	0 10 6	3,812	...	3,812	3,269	
10,984	17,596	0 9 0	1 8 9	8,187	25	8,212	9,384	
3,823	5,308	0 5 0	0 9 3	3,790	...	3,790	1,518	
5,248	9,295	0 9 6	1 6 9	5,915	...	5,915	3,380	
3,065	4,460	0 2 6	0 7 6	3,102	5	3,107	1,353	
6,731	7,460	0 9 3	0 11 6	6,554	...	6,554	906	
3,13,369	4,28,345	0 7 6	0 14 0	2,79,716	2,501	2,82,217	1,46,128	
2,95,266	*4,12,383*	*0 7 6*	*0 13 9*	*2,86,578*	*10,819*	*2,97,397*	*1,14,986*	

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on 01 February, 2020